

AGGREGATED INFORMATION FOR FREE STATE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	16 392 421	16 467 029	4 598 093	28.1%	3 663 049	22.3%	3 643 167	22.1%	11 904 308	72.3%	3 472 263	72.8%	4.9%
Property rates	2 004 810	2 061 206	637 611	31.8%	511 621	25.5%	460 123	22.3%	1 609 356	78.1%	502 896	76.4%	(8.5%)
Property rates - penalties and collection charges	86 575	65 750	-	-	-	-	(112)	(2.0%)	(112)	(2.0%)	-	-	(100.0%)
Service charges - electricity revenue	5 279 913	5 265 971	1 264 444	23.9%	953 545	18.1%	946 512	18.0%	3 164 500	60.1%	886 318	62.7%	6.8%
Service charges - water revenue	1 885 381	1 882 132	457 292	24.3%	528 374	28.0%	540 207	28.7%	1 525 873	81.1%	506 348	78.8%	6.7%
Service charges - sanitation revenue	728 734	759 826	194 676	26.7%	174 930	24.0%	188 287	24.8%	557 893	73.4%	213 662	84.8%	(11.9%)
Service charges - refuse revenue	485 081	510 170	131 930	27.2%	139 046	28.7%	129 430	25.4%	400 406	78.5%	139 136	80.4%	(7.0%)
Service charges - other	252	252	461	183.1%	601	238.8%	619	245.9%	1 682	667.7%	2 931	2 263.2%	(78.9%)
Rental of facilities and equipment	81 325	77 984	15 155	18.6%	25 244	31.0%	13 745	17.6%	54 144	69.4%	13 531	62.1%	1.6%
Interest earned - external investments	88 969	89 602	13 332	15.0%	14 045	15.8%	14 770	16.5%	42 147	47.0%	(23 480)	60.2%	(162.9%)
Interest earned - outstanding debtors	577 719	580 710	165 935	28.7%	168 776	29.2%	179 968	31.0%	514 679	88.6%	148 380	71.0%	21.3%
Dividends received	3 551	3 548	501	14.1%	8	.2%	751	21.2%	1 260	35.5%	300	615.2%	150.3%
Fines	130 039	126 915	6 038	4.6%	6 090	4.7%	8 812	6.9%	20 941	16.5%	5 339	17.3%	65.0%
Licences and permits	1 232	1 231	163	13.2%	95	7.7%	149	12.1%	407	33.1%	271	62.6%	(44.8%)
Agency services	11 230	11 230	1 641	14.6%	2 530	22.5%	2 146	19.1%	6 317	56.2%	3 096	32.3%	(30.7%)
Transfers recognised - operational	4 133 828	4 127 758	1 497 082	36.2%	1 227 254	29.7%	975 124	23.6%	3 699 460	89.6%	824 228	90.4%	18.3%
Other own revenue	751 139	740 102	211 809	28.2%	(89 135)	(11.9%)	182 635	24.7%	305 309	41.3%	248 533	49.0%	(26.5%)
Gains on disposal of PPE	142 641	162 641	24	-	23	-	1	-	48	-	774	19.1%	(99.9%)
Operating Expenditure	16 522 003	16 677 494	3 474 540	21.0%	3 531 322	21.4%	3 214 024	19.3%	10 219 886	61.3%	3 212 290	61.7%	.1%
Employee related costs	4 898 771	4 911 454	1 219 976	24.9%	1 185 996	24.2%	1 142 452	23.3%	3 548 424	72.2%	1 210 074	74.4%	(5.6%)
Remuneration of councillors	266 051	264 580	60 376	22.7%	63 382	23.8%	64 927	24.5%	188 685	71.3%	68 969	76.6%	(5.9%)
Debt impairment	914 068	985 266	127 246	13.9%	150 869	16.5%	89 701	9.1%	367 816	37.3%	86 665	27.4%	3.5%
Depreciation and asset impairment	1 349 855	1 364 065	154 046	11.4%	299 388	22.2%	209 790	15.4%	663 225	48.6%	130 540	29.6%	60.7%
Finance charges	396 306	385 469	30 728	7.8%	27 163	6.9%	84 316	21.9%	142 208	36.9%	(7 064)	29.1%	(1 293.7%)
Bulk purchases	4 377 135	4 187 067	948 782	21.7%	686 165	15.7%	744 747	17.8%	2 379 693	56.8%	763 255	60.6%	(2.4%)
Other Materials	477 068	495 961	78 513	16.5%	234 783	49.2%	67 497	13.6%	380 793	76.8%	116 297	69.8%	(42.0%)
Contracted services	1 297 684	1 348 930	197 627	15.2%	284 798	21.9%	245 004	18.2%	727 428	53.9%	134 356	56.6%	82.4%
Transfers and grants	209 744	212 267	21 121	10.1%	39 729	18.9%	40 514	19.1%	101 364	47.8%	156 679	67.7%	(74.1%)
Other expenditure	2 335 021	2 522 435	636 125	27.2%	559 049	23.9%	525 076	20.8%	1 720 251	68.2%	554 111	72.5%	(5.2%)
Loss on disposal of PPE	299	-	-	-	-	-	-	-	-	-	(1 593)	-	(100.0%)
Surplus/(Deficit)	(129 582)	(210 465)	1 123 552		131 727		429 143		1 684 422		259 973		
Transfers recognised - capital	2 115 613	2 080 639	310 737	14.7%	555 970	26.3%	379 973	18.3%	1 246 680	59.9%	192 641	34.9%	97.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	8 000	19 970	-	-	-	-	-	-	-	-	6	24.6%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 994 031	1 890 144	1 434 290		687 696		809 116		2 931 102		452 620		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 994 031	1 890 144	1 434 290		687 696		809 116		2 931 102		452 620		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 994 031	1 890 144	1 434 290		687 696		809 116		2 931 102		452 620		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 994 031	1 890 144	1 434 290		687 696		809 116		2 931 102		452 620		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	3 276 145	3 291 324	399 578	12.2%	764 971	23.3%	515 676	15.7%	1 680 225	51.1%	625 072	53.8%	(17.5%)
National Government	2 133 279	2 104 831	287 098	13.5%	492 609	23.1%	330 584	15.7%	1 110 291	52.7%	379 142	51.0%	(12.8%)
Provincial Government	16 635	21 696	-	-	-	-	-	-	-	-	-	1.3%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 149 914	2 126 527	287 098	13.4%	492 609	22.9%	330 584	15.5%	1 110 291	52.2%	379 142	50.3%	(12.8%)
Borrowing	590 349	590 934	25 043	4.2%	184 658	31.3%	93 868	15.9%	303 569	51.4%	88 905	55.6%	5.6%
Internally generated funds	480 968	518 949	84 192	17.5%	79 160	16.5%	73 707	14.2%	237 058	45.7%	152 427	62.5%	(51.6%)
Public contributions and donations	54 914	54 914	3 245	5.9%	8 544	15.6%	17 518	31.9%	29 307	53.4%	4 598	50.2%	281.0%
Capital Expenditure Standard Classification	3 276 145	3 291 324	399 578	12.2%	764 971	23.3%	515 676	15.7%	1 680 225	51.1%	625 072	53.8%	(17.5%)
Governance and Administration	347 361	421 085	25 242	7.3%	23 814	6.9%	26 449	6.3%	75 505	17.9%	35 070	41.9%	(24.6%)
Executive & Council	208 992	282 783	666	.3%	6 550	3.1%	5 355	1.9%	12 570	4.4%	10 939	27.5%	(51.0%)
Budget & Treasury Office	11 666	20 444	556	4.8%	673	5.8%	526	2.6%	1 754	8.6%	973	36.9%	(46.0%)
Corporate Services	126 703	117 859	24 021	19.0%	16 591	13.1%	20 569	17.5%	61 181	51.9%	23 158	49.4%	(11.2%)
Community and Public Safety	295 520	291 097	38 516	13.0%	86 759	29.4%	62 840	21.6%	188 116	64.6%	48 868	37.4%	28.6%
Community & Social Services	93 551	103 465	14 283	15.3%	33 747	36.1%	19 105	18.5%	67 135	64.9%	22 863	31.2%	(16.4%)
Sport And Recreation	123 396	110 842	16 674	13.5%	31 374	25.4%	24 840	22.4%	72 887	65.8%	15 738	32.6%	57.8%
Public Safety	24 353	23 169	352	1.4%	1 818	7.5%	497	2.1%	2 666	11.5%	3 139	34.6%	(84.2%)
Housing	54 220	53 620	7 207	13.3%	19 821	36.6%	18 399	34.3%	45 428	84.7%	7 129	66.0%	158.1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	820 543	801 985	106 199	12.9%	173 324	21.1%	98 074	12.2%	377 596	47.1%	163 670	52.9%	(40.1%)
Planning and Development	174 861	175 445	26 509	15.2%	32 419	18.5%	8 734	5.0%	67 661	38.6%	41 703	52.7%	(79.1%)
Road Transport	645 626	626 485	79 666	12.3%	140 905	21.8%	89 308	14.3%	309 880	49.5%	121 640	52.9%	(26.6%)
Environmental Protection	55	55	24	43.4%	-	-	32	57.3%	55	100.7%	327	57.3%	(90.4%)
Trading Services	1 792 861	1 760 225	226 430	12.6%	479 766	26.8%	327 930	18.6%	1 034 126	58.7%	375 922	59.3%	(12.8%)
Electricity	322 709	324 603	78 397	24.3%	57 516	17.8%	55 273	17.0%	191 187	58.9%	68 883	57.5%	(19.8%)
Water	791 670	717 059	83 855	10.6%	150 346	19.0%	166 216	23.2%	400 417	55.8%	148 666	49.1%	11.8%
Waste Water Management	567 044	608 186	53 385	9.4%	258 263	45.5%	100 419	16.5%	412 067	67.8%	155 119	70.6%	(35.3%)
Waste Management	111 437	110 377	10 793	9.7%	13 641	12.2%	6 021	5.5%	30 455	27.6%	3 253	54.5%	85.1%
Other	19 861	16 932	3 190	16.1%	1 309	6.6%	382	2.3%	4 881	28.8%	1 542	17.7%	(75.2%)

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	16 779 051	16 540 918	4 542 918	27.1%	4 617 043	27.5%	3 794 130	22.9%	12 954 091	78.3%	3 858 511	75.5%	(1.7%)
Property rates, penalties and collection charges	1 812 660	1 786 137	407 481	22.5%	404 266	22.3%	458 104	25.6%	1 269 851	71.1%	453 527	70.7%	1.0%
Service charges	7 446 089	7 281 667	1 559 134	20.9%	1 382 345	18.6%	1 305 476	17.9%	4 246 956	58.3%	1 326 746	58.4%	(1.6%)
Other revenue	673 415	693 323	259 058	38.5%	942 017	139.9%	469 552	67.7%	1 670 628	241.0%	526 861	98.9%	(10.9%)
Government - operating	4 130 532	4 128 152	1 582 802	38.3%	1 191 141	28.8%	957 337	23.2%	3 731 280	90.4%	969 696	98.9%	(1.3%)
Government - capital	2 146 346	2 094 434	681 990	31.8%	653 308	30.4%	555 731	26.5%	1 891 029	90.3%	537 631	102.4%	3.4%
Interest	566 464	539 098	52 201	9.2%	43 965	7.8%	47 930	8.9%	144 096	26.7%	44 051	18.5%	8.8%
Dividends	3 544	18 107	251	7.1%	-	-	-	-	251	1.4%	-	161.3%	-
Payments	(13 583 219)	(11 771 642)	(4 169 562)	30.7%	(4 077 014)	30.0%	(3 210 140)	27.3%	(11 456 715)	97.3%	(3 021 236)	72.9%	6.3%
Suppliers and employees	(13 014 752)	(10 833 946)	(3 673 391)	28.2%	(3 493 483)	26.8%	(3 086 631)	28.5%	(10 253 504)	94.6%	(2 657 816)	73.0%	16.1%
Finance charges	(340 689)	(247 104)	(242 208)	71.1%	(11 338)	3.3%	(63 311)	25.6%	(316 857)	128.2%	(228 375)	70.3%	(72.3%)
Transfers and grants	(227 778)	(690 591)	(253 963)	111.5%	(572 194)	251.2%	(60 197)	8.7%	(886 354)	128.3%	(135 044)	71.8%	(55.4%)
Net Cash from/(used) Operating Activities	3 195 832	4 769 277	373 356	11.7%	540 029	16.9%	583 990	12.2%	1 497 376	31.4%	837 275	87.4%	(30.3%)
Cash Flow from Investing Activities													
Receipts	468 566	481 614	56 355	12.0%	40 671	8.7%	61 826	12.8%	158 853	33.0%	(93)	(2 701.1%)	(66 377.2%)
Proceeds on disposal of PPE	133 847	146 895	24	-	23	-	-	-	48	-	15	3.7%	(100.0%)
Decrease in non-current debtors	299 719	299 719	-	-	-	-	-	-	-	-	-	(88.7%)	-
Decrease in other non-current receivables	35 000	35 000	12 772	36.5%	(618)	(1.8%)	23 248	66.4%	35 402	101.1%	1 017	-	2 185.0%
Decrease (increase) in non-current investments	-	-	43 559	-	41 266	-	38 578	-	123 403	-	(1 126)	(1 083.1%)	(3 526.1%)
Payments	(3 186 370)	(3 015 230)	(343 222)	10.8%	(549 266)	17.2%	(512 361)	17.0%	(1 404 849)	46.6%	(638 972)	67.5%	(19.8%)
Capital assets	(3 186 370)	(3 015 230)	(343 222)	10.8%	(549 266)	17.2%	(512 361)	17.0%	(1 404 849)	46.6%	(638 972)	67.5%	(19.8%)
Net Cash from/(used) Investing Activities	(2 717 804)	(2 533 616)	(286 867)	10.6%	(508 595)	18.7%	(450 535)	17.8%	(1 245 997)	49.2%	(639 065)	65.0%	(29.5%)
Cash Flow from Financing Activities													
Receipts	532 047	542 347	1 937	.4%	304 636	57.3%	200 710	37.0%	507 284	93.5%	178 826	80.8%	12.2%
Short term loans	10 000	21 084	-	-	4 200	42.0%	-	-	4 200	19.9%	5 000	-	(100.0%)
Borrowing long term/refinancing	501 000	501 348	-	-	300 000	59.9%	200 000	39.9%	500 000	99.7%	173 000	79.4%	15.6%
Increase (decrease) in consumer deposits	21 047	19 915	1 937	9.2%	436	2.1%	710	3.6%	3 084	15.5%	826	47.4%	(14.0%)
Payments	(104 360)	(101 822)	(33 625)	32.2%	(34 099)	32.7%	(25 805)	25.3%	(93 529)	91.9%	(88 069)	81.3%	(70.7%)
Repayment of borrowing	(104 360)	(101 822)	(33 625)	32.2%	(34 099)	32.7%	(25 805)	25.3%	(93 529)	91.9%	(88 069)	81.3%	(70.7%)
Net Cash from/(used) Financing Activities	427 687	440 526	(31 688)	(7.4%)	270 538	63.3%	174 905	39.7%	413 755	93.9%	90 756	78.9%	92.7%
Net Increase/(Decrease) in cash held	905 715	2 676 187	54 802	6.1%	301 972	33.3%	308 360	11.5%	665 134	24.9%	288 966	1 205.0%	6.7%
Cash/cash equivalents at the year begin:	405 977	389 603	1 046 415	257.8%	1 101 216	271.3%	1 374 897	352.9%	1 046 415	268.6%	1 358 068	145.2%	1.2%
Cash/cash equivalents at the year end:	1 311 692	3 065 790	1 101 216	84.0%	1 403 188	107.0%	1 683 257	54.9%	1 711 548	55.8%	1 647 035	234.0%	2.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	223 144	4.8%	177 670	3.8%	298 469	6.5%	3 918 070	84.9%	4 617 353	34.7%	883	-	1 427 315
Trade and Other Receivables from Exchange Transactions - Electricity	259 156	16.8%	71 492	4.6%	128 456	8.3%	1 084 876	70.3%	1 543 980	11.6%	470	-	264 926
Receivables from Non-exchange Transactions - Property Rates	133 412	6.9%	121 932	6.3%	137 942	7.1%	1 549 840	79.8%	1 943 126	14.6%	2 122	.1%	688 147
Receivables from Exchange Transactions - Waste Water Management	62 672	3.9%	51 189	3.2%	127 119	7.9%	1 367 826	85.0%	1 608 806	12.1%	-	-	305 905
Receivables from Exchange Transactions - Waste Management	42 770	3.4%	32 565	2.6%	87 388	7.0%	1 090 239	87.0%	1 252 963	9.4%	-	-	186 483
Receivables from Exchange Transactions - Property Rental Debtors	1 492	1.1%	1 590	1.2%	1 753	1.3%	125 749	96.3%	130 583	1.0%	-	-	48 318
Interest on Arrear Debtor Accounts	63 062	3.7%	54 826	3.2%	142 550	8.3%	1 452 442	84.8%	1 712 880	12.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28 399	5.5%	16 456	3.2%	1 368	.3%	468 225	91.0%	514 448	3.9%	95 142	18.5%	119 008
Total By Income Source	814 107	6.1%	527 720	4.0%	925 044	6.9%	11 057 268	83.0%	13 324 139	100.0%	98 618	.7%	3 040 102
Debtors Age Analysis By Customer Group													
Organs of State	79 830	7.9%	65 670	6.5%	92 331	9.1%	772 434	76.5%	1 010 265	7.6%	-	-	19 856
Commercial	309 401	14.1%	165 004	7.5%	151 219	6.9%	1 565 472	71.4%	2 191 096	16.4%	-	-	34 401
Households	400 798	4.3%	285 292	3.1%	620 494	6.7%	7 989 563	85.9%	9 296 147	69.8%	3 476	-	2 980 285
Other	24 078	2.9%	11 755	1.4%	61 001	7.4%	729 797	88.3%	826 632	6.2%	95 142	11.5%	5 561
Total By Customer Group	814 107	6.1%	527 720	4.0%	925 044	6.9%	11 057 268	83.0%	13 324 139	100.0%	98 618	.7%	3 040 102

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	300 318	6.2%	96 046	2.0%	123 446	2.5%	4 349 248	89.3%	4 869 057	61.4%
Bulk Water	124 316	5.5%	112 208	4.9%	74 055	3.3%	1 965 293	86.4%	2 275 871	28.7%
PAYE deductions	28 633	60.7%	2 072	4.4%	2 012	4.3%	14 476	30.7%	47 193	.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	42 725	47.0%	2 086	2.3%	2 101	2.3%	44 039	48.4%	90 951	1.1%
Loan repayments	2 400	46.7%	-	-	187	3.6%	2 551	49.7%	5 138	.1%
Trade Creditors	92 058	28.9%	36 501	11.4%	29 242	9.2%	161 059	50.5%	318 860	4.0%
Auditor-General	4 281	10.2%	1 053	2.5%	7 491	17.9%	29 000	69.3%	41 825	.5%
Other	12 492	4.5%	16 825	6.0%	8 787	3.1%	241 836	86.4%	279 939	3.5%
Total	607 222	7.7%	266 791	3.4%	247 319	3.1%	6 807 502	85.9%	7 928 834	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	6 641 627	6 641 229	1 807 020	27.2%	1 204 897	18.1%	1 458 301	22.0%	4 470 218	67.3%	1 357 680	68.6%	7.4%
Property rates	1 009 752	1 009 752	291 522	28.9%	241 927	24.0%	233 106	23.1%	766 555	75.9%	264 869	72.7%	(12.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 467 426	2 467 426	713 519	28.9%	491 472	19.9%	482 618	19.6%	1 687 609	68.4%	448 561	69.3%	7.6%
Service charges - water revenue	715 698	715 698	154 164	21.5%	198 024	27.7%	231 732	32.4%	583 920	81.6%	170 822	75.9%	35.7%
Service charges - sanitation revenue	244 712	244 712	61 242	25.0%	37 119	15.2%	58 301	23.8%	156 662	64.0%	89 805	98.1%	(35.1%)
Service charges - refuse revenue	100 097	100 097	23 298	23.3%	28 661	28.6%	23 182	23.2%	75 141	75.1%	36 411	88.0%	(36.3%)
Service charges - other	-	-	106	-	113	-	189	-	408	-	-	-	(100.0%)
Rental of facilities and equipment	34 607	34 607	5 980	17.3%	5 718	16.5%	6 499	18.8%	18 197	52.6%	5 204	45.6%	24.9%
Interest earned - external investments	66 124	66 450	7 415	11.2%	6 042	9.1%	7 867	11.8%	21 325	32.1%	(32 037)	49.2%	(124.6%)
Interest earned - outstanding debtors	187 741	187 414	55 856	29.8%	61 010	32.5%	64 714	34.5%	181 579	96.9%	49 483	78.3%	30.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	98 343	98 367	1 945	2.0%	1 897	1.9%	4 832	4.9%	8 674	8.8%	1 206	6.1%	300.7%
Licences and permits	814	814	82	10.1%	36	4.4%	78	9.5%	196	24.1%	150	54.2%	(48.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	1 197	55.2%	(100.0%)
Transfers recognised - operational	1 212 507	1 212 507	350 516	28.9%	308 365	25.4%	249 509	20.6%	908 390	74.9%	149 163	93.8%	67.3%
Other own revenue	384 848	384 427	141 375	36.7%	(175 488)	(45.6%)	95 675	24.9%	61 563	16.0%	172 844	44.1%	(44.6%)
Gains on disposal of PPE	118 959	118 959	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	6 598 468	6 598 469	1 534 540	23.3%	1 443 720	21.9%	1 374 764	20.8%	4 353 023	66.0%	1 306 178	69.1%	5.3%
Employee related costs	1 780 160	1 778 971	436 551	24.5%	400 420	22.5%	397 064	22.3%	1 234 035	69.4%	436 027	73.4%	(8.9%)
Remuneration of councillors	57 580	58 177	12 741	22.1%	14 622	25.4%	15 337	26.4%	42 700	73.4%	15 026	74.3%	2.1%
Debt impairment	297 508	297 508	73 977	24.9%	74 644	25.1%	67 327	22.6%	215 947	72.6%	60 657	75.0%	11.0%
Depreciation and asset impairment	621 797	621 797	152 949	24.6%	152 896	24.6%	152 899	24.6%	458 744	73.8%	105 215	68.0%	45.3%
Finance charges	169 410	148 632	15 956	9.4%	12 309	7.3%	46 240	31.1%	74 505	50.1%	(32 348)	35.0%	(242.9%)
Bulk purchases	1 847 140	1 847 140	553 254	30.0%	381 879	20.7%	364 032	19.7%	1 299 166	70.3%	383 330	74.5%	(5.0%)
Other Materials	124 613	145 759	18 591	14.9%	43 255	34.7%	28 516	19.6%	90 362	62.0%	73 750	60.1%	(61.3%)
Contracted services	937 388	936 032	145 726	15.5%	215 306	23.0%	182 119	19.5%	543 151	58.0%	80 933	61.1%	125.0%
Transfers and grants	32 446	19 561	1 058	3.3%	270	.8%	1 936	9.9%	3 264	16.7%	61 216	100.2%	(96.8%)
Other expenditure	730 129	744 892	123 735	16.9%	148 120	20.3%	119 294	16.0%	391 149	52.5%	122 371	59.8%	(2.5%)
Loss on disposal of PPE	299	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	43 158	42 761	272 480		(238 823)		83 537		117 194		51 502		
Transfers recognised - capital	950 528	950 925	162	-	344 718	36.3%	133 619	14.1%	478 499	50.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	993 686	993 686	272 642		105 895		217 156		595 693		51 502		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	993 686	993 686	272 642		105 895		217 156		595 693		51 502		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	993 686	993 686	272 642		105 895		217 156		595 693		51 502		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	993 686	993 686	272 642		105 895		217 156		595 693		51 502		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 806 094	1 806 094	162 708	9.0%	443 577	24.6%	318 205	17.6%	924 490	51.2%	354 949	57.2%	(10.4%)
National Government	894 606	894 606	75 006	8.4%	204 899	22.9%	150 333	16.8%	430 238	48.1%	164 912	48.8%	(8.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	894 606	894 606	75 006	8.4%	204 899	22.9%	150 333	16.8%	430 238	48.1%	164 912	48.7%	(8.8%)
Borrowing	579 849	579 849	23 481	4.0%	182 376	31.5%	93 868	16.2%	299 725	51.7%	88 905	60.3%	5.6%
Internally generated funds	300 894	300 894	60 992	20.3%	48 099	16.0%	56 486	18.8%	165 577	55.0%	96 534	70.2%	(41.5%)
Public contributions and donations	30 744	30 744	3 229	10.5%	8 203	26.7%	17 518	57.0%	28 950	94.2%	4 598	52.6%	281.0%
Capital Expenditure Standard Classification	1 806 094	1 806 094	162 708	9.0%	443 577	24.6%	318 205	17.6%	924 490	51.2%	354 949	57.2%	(10.4%)
Governance and Administration	283 391	283 391	19 166	6.8%	15 881	5.6%	24 253	8.6%	59 299	20.9%	23 350	51.1%	3.9%
Executive & Council	182 471	182 471	-	-	3 810	2.1%	4 258	2.3%	8 068	4.4%	7 228	72.2%	(41.1%)
Budget & Treasury Office	3 162	3 162	124	3.9%	148	4.7%	99	3.1%	371	11.7%	628	29.1%	(84.3%)
Corporate Services	97 758	97 758	19 042	19.5%	11 923	12.2%	19 896	20.4%	50 860	52.0%	15 494	48.6%	28.4%
Community and Public Safety	116 922	116 922	8 206	7.0%	24 712	21.1%	30 099	25.7%	63 018	53.9%	20 326	49.1%	48.1%
Community & Social Services	38 104	38 104	918	2.4%	3 894	10.2%	6 375	16.7%	11 187	29.4%	11 132	32.8%	(42.7%)
Sport And Recreation	10 500	10 500	-	-	120	1.1%	4 996	47.6%	5 116	48.7%	686	49.6%	628.7%
Public Safety	14 698	14 698	81	6%	877	6.0%	328	2.2%	1 287	8.8%	1 379	45.2%	(76.2%)
Housing	53 620	53 620	7 207	13.4%	19 821	37.0%	18 399	34.3%	45 428	84.7%	7 129	66.0%	158.1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	473 425	473 425	30 305	6.4%	82 757	17.5%	56 644	12.0%	169 705	35.8%	84 730	47.2%	(33.1%)
Planning and Development	161 782	161 782	1 869	1.2%	7 447	4.6%	34	-	9 350	5.8%	11 151	24.6%	(99.7%)
Road Transport	311 643	311 643	28 435	9.1%	75 310	24.2%	56 610	18.2%	160 356	51.5%	73 252	58.1%	(22.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	327	58.4%	(100.0%)
Trading Services	932 356	932 356	105 032	11.3%	320 228	34.3%	207 209	22.2%	632 468	67.8%	226 543	63.8%	(8.5%)
Electricity	200 343	200 343	50 636	25.3%	41 266	20.6%	45 308	22.6%	137 210	68.5%	48 054	62.1%	(5.7%)
Water	275 689	275 689	28 066	10.2%	47 824	17.3%	81 560	29.6%	157 450	57.1%	57 546	47.0%	41.7%
Waste Water Management	437 097	437 097	26 330	6.0%	228 371	52.2%	79 466	18.2%	334 166	76.5%	119 288	75.7%	(33.4%)
Waste Management	19 227	19 227	-	-	2 767	14.4%	875	4.6%	3 642	18.9%	1 655	42.1%	(47.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	6 633 472	6 633 472	1 868 126	28.2%	2 052 272	30.9%	1 728 813	26.1%	5 649 211	85.2%	1 552 403	74.1%	11.4%
Property rates, penalties and collection charges	908 271	908 271	207 737	22.9%	212 278	23.4%	283 695	31.2%	703 710	77.5%	263 607	87.0%	7.6%
Service charges	3 135 667	3 135 667	850 449	27.1%	719 191	22.9%	683 075	21.8%	2 252 714	71.8%	665 582	64.7%	2.6%
Other revenue	293 795	293 795	90 490	30.8%	492 514	167.6%	236 068	80.4%	819 073	278.8%	228 280	70.8%	3.4%
Government - operating	1 212 507	1 212 507	383 968	31.7%	282 395	23.3%	255 061	21.0%	921 424	76.0%	156 461	99.5%	63.0%
Government - capital	854 880	854 880	318 081	37.2%	333 125	39.0%	255 000	29.8%	906 206	106.0%	223 411	110.9%	14.1%
Interest	228 351	228 351	17 401	7.6%	12 769	5.6%	15 914	7.0%	46 084	20.2%	15 062	15.7%	5.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 137 401)	(5 137 401)	(1 887 971)	36.7%	(1 931 527)	37.6%	(1 370 676)	26.7%	(5 190 173)	101.0%	(1 182 445)	78.6%	15.9%
Suppliers and employees	(4 945 638)	(4 945 638)	(1 423 055)	28.8%	(1 403 833)	26.7%	(1 322 330)	26.7%	(4 149 219)	83.9%	(917 658)	76.5%	44.1%
Finance charges	(160 939)	(160 939)	(230 215)	143.0%	(4 528)	2.8%	(46 591)	28.9%	(281 334)	174.8%	(209 720)	118.2%	(77.8%)
Transfers and grants	(30 823)	(30 823)	(234 700)	761.4%	(523 166)	1 697.3%	(1 755)	5.7%	(759 621)	2 464.4%	(55 067)	132.0%	(96.8%)
Net Cash from/(used) Operating Activities	1 496 071	1 496 071	(19 845)	(1.3%)	120 745	8.1%	358 137	23.9%	459 038	30.7%	369 957	61.1%	(3.2%)
Cash Flow from Investing Activities													
Receipts	97 846	97 846	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	97 846	97 846	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 724 820)	(1 724 820)	(128 206)	7.4%	(233 258)	13.5%	(319 790)	18.5%	(681 254)	39.5%	(398 659)	77.6%	(19.8%)
Capital assets	(1 724 820)	(1 724 820)	(128 206)	7.4%	(233 258)	13.5%	(319 790)	18.5%	(681 254)	39.5%	(398 659)	77.6%	(19.8%)
Net Cash from/(used) Investing Activities	(1 626 974)	(1 626 974)	(128 206)	7.9%	(233 258)	14.3%	(319 790)	19.7%	(681 254)	41.9%	(398 659)	77.6%	(19.8%)
Cash Flow from Financing Activities													
Receipts	504 800	504 800	1 451	.3%	300 205	59.5%	200 478	39.7%	502 134	99.5%	173 411	97.5%	15.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	500 000	500 000	-	-	300 000	60.0%	200 000	40.0%	500 000	100.0%	173 000	100.0%	15.6%
Increase (decrease) in consumer deposits	4 800	4 800	1 451	30.2%	205	4.3%	478	10.0%	2 134	44.5%	411	24.8%	16.4%
Payments	(71 293)	(71 293)	(27 391)	38.4%	(27 476)	38.5%	(20 743)	29.1%	(75 610)	106.1%	(2 077)	15.0%	898.6%
Repayment of borrowing	(71 293)	(71 293)	(27 391)	38.4%	(27 476)	38.5%	(20 743)	29.1%	(75 610)	106.1%	(2 077)	15.0%	898.6%
Net Cash from/(used) Financing Activities	433 507	433 507	(25 940)	(6.0%)	272 729	62.9%	179 735	41.5%	426 524	98.4%	171 334	323.4%	4.9%
Net Increase/(Decrease) in cash held	302 604	302 604	(173 991)	(57.5%)	160 216	52.9%	218 082	72.1%	204 307	67.5%	142 632	1.5%	52.9%
Cash/cash equivalents at the year begin:	477 610	477 610	458 446	96.0%	284 455	59.6%	444 671	93.1%	458 446	96.0%	537 232	150.5%	(17.2%)
Cash/cash equivalents at the year end:	780 214	780 214	284 455	36.5%	444 671	57.0%	662 753	84.9%	662 753	84.9%	679 864	100.0%	(2.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	86 591	5.6%	89 009	5.8%	81 108	5.3%	1 280 572	83.3%	1 537 280	36.3%	-	-	1 220 058
Trade and Other Receivables from Exchange Transactions - Electricity	117 639	16.9%	35 545	5.1%	20 162	2.9%	522 396	75.1%	695 742	16.4%	-	-	232 192
Receivables from Non-exchange Transactions - Property Rates	67 671	7.9%	84 599	9.9%	31 922	3.7%	667 671	78.4%	851 863	20.1%	-	-	628 899
Receivables from Exchange Transactions - Waste Water Management	20 087	5.8%	19 483	5.6%	10 151	2.9%	297 946	85.7%	347 667	8.2%	-	-	259 251
Receivables from Exchange Transactions - Waste Management	7 017	4.5%	5 297	3.4%	3 771	2.4%	138 302	89.6%	154 387	3.6%	-	-	122 032
Receivables from Exchange Transactions - Property Rental Debtors	313	.6%	509	.9%	538	1.0%	53 920	97.5%	55 279	1.3%	-	-	47 756
Interest on Arrear Debtor Accounts	20 173	3.8%	22 565	4.2%	18 754	3.5%	473 715	88.5%	535 207	12.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 164	5.8%	3 163	5.8%	1 851	3.4%	46 482	85.0%	54 659	1.3%	-	-	34 710
Total By Income Source	322 655	7.6%	260 169	6.1%	168 257	4.0%	3 481 003	82.3%	4 232 085	100.0%	-	-	2 544 898
Debtors Age Analysis By Customer Group													
Organs of State	38 715	6.4%	35 733	5.9%	36 559	6.0%	497 290	81.8%	608 297	14.4%	-	-	-
Commercial	154 753	15.6%	123 709	12.5%	35 550	3.6%	678 601	68.4%	992 612	23.5%	-	-	-
Households	129 187	4.9%	100 728	3.8%	96 148	3.7%	2 305 113	87.6%	2 631 176	62.2%	-	-	2 544 898
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	322 655	7.6%	260 169	6.1%	168 257	4.0%	3 481 003	82.3%	4 232 085	100.0%	-	-	2 544 898

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	117 096	100.0%	-	-	-	-	-	-	117 096	27.5%
Bulk Water	55 974	26.9%	54 114	26.1%	21 129	10.2%	76 481	36.8%	207 698	48.8%
PAYE deductions	20 574	100.0%	-	-	-	-	-	-	20 574	4.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	36 699	100.0%	-	-	-	-	-	-	36 699	8.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 098	64.6%	8 290	19.1%	6 688	15.4%	439	1.0%	43 516	10.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	258 442	60.7%	62 405	14.7%	27 818	6.5%	76 920	18.1%	425 584	100.0%

Contact Details

Municipal Manager	Adv Tankiso B Mea	051 405 8621
Financial Manager	Mr E E Mohlahlo	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	110 575	110 575	39 945	36.1%	37 325	33.8%	24 944	22.6%	102 213	92.4%	27 950	82.5%	(10.8%)
Property rates	17 129	17 129	3 934	23.0%	3 816	22.3%	3 880	22.7%	11 629	67.9%	3 609	74.3%	7.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	18 827	18 827	6 480	34.4%	4 360	23.2%	4 082	21.7%	14 922	79.3%	4 618	72.4%	(11.6%)
Service charges - water revenue	8 089	8 089	2 124	26.3%	2 167	26.8%	2 245	27.8%	6 536	80.8%	2 506	78.1%	(10.4%)
Service charges - sanitation revenue	8 632	8 632	2 506	29.0%	2 530	29.3%	837	9.7%	5 873	68.0%	2 364	82.2%	(64.6%)
Service charges - refuse revenue	2 187	2 187	2 359	107.8%	2 386	109.1%	1 574	72.0%	6 319	288.9%	2 223	81.2%	(29.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	510	510	708	138.8%	489	95.9%	72	14.1%	1 269	248.9%	66	39.2%	8.6%
Interest earned - external investments	936	936	-	-	-	-	2	.3%	2	.3%	64	100.4%	(96.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	4	4	-	-	-	-	-	-	-	-	-	-	-
Fines	56	56	-	-	1	1.3%	1	1.2%	1	2.4%	2	4.4%	(71.7%)
Licences and permits	7	7	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	50 227	50 227	21 825	43.5%	21 560	42.9%	12 150	24.2%	55 535	110.6%	12 446	94.8%	(2.4%)
Other own revenue	3 971	3 971	9	.2%	16	.4%	100	2.5%	126	3.2%	51	1.4%	97.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	147 888	147 888	19 213	13.0%	29 089	19.7%	24 372	16.5%	72 674	49.1%	20 638	56.1%	18.1%
Employee related costs	44 929	44 929	11 015	24.5%	10 891	24.2%	10 599	23.6%	32 505	72.3%	10 901	73.5%	(2.8%)
Remuneration of councillors	3 378	3 378	787	23.3%	858	25.4%	765	22.7%	2 411	71.4%	930	74.7%	(17.7%)
Debt impairment	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	53	53	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	26 991	26 991	3 981	14.7%	6 204	23.0%	5 845	21.7%	16 029	59.4%	4 928	63.9%	18.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 050	4 050	456	11.3%	2 304	56.9%	1 328	32.8%	4 089	101.0%	114	101.5%	1 068.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	23 487	23 487	2 974	12.7%	8 831	37.6%	5 834	24.8%	17 639	75.1%	3 765	71.9%	55.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(37 313)	(37 313)	20 732		8 236		572		29 539		7 312		
Transfers recognised - capital	71 635	71 635	32 661	45.6%	27 974	39.1%	20 140	28.1%	80 775	112.8%	5 926	91.1%	239.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	34 322	34 322	53 393		36 210		20 712		110 314		13 238		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	34 322	34 322	53 393		36 210		20 712		110 314		13 238		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 322	34 322	53 393		36 210		20 712		110 314		13 238		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 322	34 322	53 393		36 210		20 712		110 314		13 238		

Part 2: Capital Revenue and Expenditur

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	167 532	167 532	42 031	25.1%	45 252	27.0%	44 613	26.6%	131 896	78.7%	30 211	73.6%	47.7%
Property rates, penalties and collection charges	12 847	12 847	1 083	8.4%	936	7.3%	4 772	37.1%	6 790	52.9%	3 175	52.8%	50.3%
Service charges	27 340	27 340	6 155	22.5%	5 162	18.9%	7 276	26.6%	18 593	68.0%	6 807	44.0%	6.9%
Other revenue	4 543	4 543	308	6.8%	175	3.9%	272	6.0%	755	16.6%	1 193	40.8%	(77.2%)
Government - operating	50 227	50 227	21 825	43.5%	11 005	21.9%	12 150	24.2%	44 980	89.6%	13 046	100.0%	(6.9%)
Government - capital	71 636	71 636	12 661	17.7%	27 974	39.1%	20 140	28.1%	60 775	84.8%	5 926	100.0%	239.9%
Interest	936	936	-	-	-	-	2	.3%	2	.3%	64	16.7%	(96.2%)
Dividends	4	4	-	-	-	-	-	-	-	-	-	-	-
Payments	(103 612)	(103 612)	(19 213)	18.5%	(29 089)	28.1%	(25 244)	24.4%	(73 547)	71.0%	(20 616)	71.2%	22.5%
Suppliers and employees	(103 559)	(103 559)	(19 173)	18.5%	(29 043)	28.0%	(25 232)	24.4%	(73 448)	70.9%	(20 591)	71.2%	22.5%
Finance charges	(53)	(53)	(40)	75.8%	(46)	86.7%	(13)	24.3%	(99)	186.8%	(24)	107.2%	(46.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 920	63 920	22 818	35.7%	16 163	25.3%	19 368	30.3%	58 349	91.3%	9 595	78.4%	101.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(71 636)	(71 636)	(5 254)	7.3%	(13 918)	19.4%	(15 789)	22.0%	(34 961)	48.8%	(3 126)	66.5%	405.0%
Capital assets	(71 636)	(71 636)	(5 254)	7.3%	(13 918)	19.4%	(15 789)	22.0%	(34 961)	48.8%	(3 126)	66.5%	405.0%
Net Cash from/(used) Investing Activities	(71 636)	(71 636)	(5 254)	7.3%	(13 918)	19.4%	(15 789)	22.0%	(34 961)	48.8%	(3 126)	66.5%	405.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 716)	(7 716)	17 564	(227.6%)	2 245	(29.1%)	3 579	(46.4%)	23 388	(303.1%)	6 469	87.2%	(44.7%)
Cash/cash equivalents at the year begin:	2 000	2 000	632	31.6%	18 197	909.8%	20 441	1 022.1%	632	31.6%	18 558	19.4%	10.1%
Cash/cash equivalents at the year end:	(5 716)	(5 716)	18 197	(318.4%)	20 441	(357.6%)	24 020	(420.2%)	24 020	(420.2%)	25 027	60.9%	(4.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 062	4.0%	1 015	3.8%	1 072	4.1%	23 287	88.1%	26 436	22.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	485	11.1%	234	5.4%	175	4.0%	3 461	79.5%	4 355	3.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 415	4.7%	1 230	4.1%	974	3.2%	26 644	88.0%	30 264	25.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 182	4.1%	1 102	3.8%	1 209	4.2%	25 160	87.8%	28 654	23.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 115	4.0%	1 045	3.8%	1 166	4.2%	24 430	88.0%	27 756	23.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45	1.6%	35	1.3%	244	8.6%	2 497	88.5%	2 821	2.3%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	27.5%	16	18.4%	10	12.4%	35	41.7%	84	.1%	-	-	-
Total By Income Source	5 328	4.4%	4 678	3.9%	4 850	4.0%	105 515	87.7%	120 370	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	691	4.8%	695	4.8%	551	3.8%	12 612	86.7%	14 549	12.1%	-	-	-
Commercial	921	4.4%	737	3.5%	880	4.2%	18 496	87.9%	21 034	17.5%	-	-	-
Households	3 715	4.4%	3 246	3.8%	3 419	4.0%	74 407	87.8%	84 787	70.4%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 328	4.4%	4 678	3.9%	4 850	4.0%	105 515	87.7%	120 370	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	89	9.8%	18	2.0%	802	88.2%	-	-	910	100.0%
Total	89	9.8%	18	2.0%	802	88.2%	-	-	910	100.0%

Contact Details

Municipal Manager	Mr Aaron Mnguni	053 330 0210
Financial Manager	Mr Kevin Khoabane	053 330 0221

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	235 219	235 219	66 800	28.4%	22 010	9.4%	9 730	4.1%	98 539	41.9%	16 766	57.6%	(42.0%)
Property rates	22 319	22 319	16 219	72.7%	1	-	0	-	16 220	72.7%	1 079	53.3%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	60 710	60 710	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	31 959	31 959	8 160	25.5%	8 992	28.1%	4 497	14.1%	21 649	67.7%	2 859	51.1%	57.3%
Service charges - sanitation revenue	13 871	13 871	3 829	27.6%	4 888	35.2%	2 182	15.7%	10 899	78.6%	5 257	91.0%	(58.5%)
Service charges - refuse revenue	10 055	10 055	2 839	28.2%	3 412	33.9%	1 504	15.0%	7 756	77.1%	3 818	90.9%	(60.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	103	-	134	-	135	-	372	-	217	19.3%	(37.6%)
Interest earned - external investments	-	-	353	-	-	-	-	-	353	-	201	22.7%	(100.0%)
Interest earned - outstanding debtors	-	-	2 615	-	1 366	-	1 326	-	5 307	-	3 182	41.1%	(58.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	63	78.6%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	76 727	76 727	31 287	40.8%	-	-	-	-	31 287	40.8%	-	113.2%	-
Other own revenue	19 579	19 579	1 394	7.1%	3 218	16.4%	84	.4%	4 697	24.0%	90	1.2%	(6.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	307 530	307 530	37 830	12.3%	41 780	13.6%	27 319	8.9%	106 928	34.8%	56 564	35.8%	(51.7%)
Employee related costs	90 358	90 358	24 517	27.1%	23 833	26.4%	16 448	18.2%	64 797	71.7%	41 378	92.1%	(60.3%)
Remuneration of councillors	4 200	4 200	641	15.3%	926	22.0%	691	16.4%	2 257	53.7%	1 645	97.4%	(58.0%)
Debt impairment	23 727	23 727	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	72 312	72 312	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	2 189	-	(100.0%)
Bulk purchases	62 064	62 064	4 035	6.5%	5 420	8.7%	5 420	8.7%	14 876	24.0%	7 140	15.0%	(24.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	336	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	1 060	4.5%	(100.0%)
Other expenditure	54 869	54 869	8 637	15.7%	11 601	21.1%	4 760	8.7%	24 998	45.6%	2 816	51.5%	69.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(72 311)	(72 311)	28 970		(19 770)		(17 589)		(8 389)		(39 797)		
Transfers recognised - capital	66 379	66 379	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 932)	(5 932)	28 970		(19 770)		(17 589)		(8 389)		(39 797)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 932)	(5 932)	28 970		(19 770)		(17 589)		(8 389)		(39 797)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 932)	(5 932)	28 970		(19 770)		(17 589)		(8 389)		(39 797)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 932)	(5 932)	28 970		(19 770)		(17 589)		(8 389)		(39 797)		

Part 2: Capital Revenue and Expenditur

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	278 427	278 427	65 712	23.6%	46 142	16.6%	2 131	.8%	113 984	40.9%	8 928	26.1%	(76.1%)
Property rates, penalties and collection charges	16 739	16 739	1 971	11.8%	3 740	22.3%	959	5.7%	6 669	39.8%	1 176	30.2%	(18.5%)
Service charges	99 003	99 003	3 417	3.5%	3 741	3.8%	1 121	1.1%	8 279	8.4%	3 299	10.2%	(66.0%)
Other revenue	22 875	22 875	1 527	6.7%	245	1.1%	51	.2%	1 823	8.0%	4 453	17.2%	(98.9%)
Government - operating	73 430	73 430	32 926	44.8%	21 263	29.0%	-	-	54 189	73.8%	-	44.1%	-
Government - capital	66 379	66 379	25 871	39.0%	17 153	25.8%	-	-	43 024	64.8%	-	39.7%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(211 491)	(211 491)	(46 454)	22.0%	(33 340)	15.8%	(9 487)	4.5%	(89 281)	42.2%	(27 303)	39.9%	(65.3%)
Suppliers and employees	(211 491)	(211 491)	(46 454)	22.0%	(33 340)	15.8%	(9 487)	4.5%	(89 281)	42.2%	(27 303)	44.3%	(65.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 936	66 936	19 257	28.8%	12 801	19.1%	(7 356)	(11.0%)	24 703	36.9%	(18 375)	(33.0%)	(60.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 379)	(66 379)	(2 980)	4.5%	-	-	-	-	(2 980)	4.5%	-	7.7%	-
Capital assets	(66 379)	(66 379)	(2 980)	4.5%	-	-	-	-	(2 980)	4.5%	-	7.7%	-
Net Cash from/(used) Investing Activities	(66 379)	(66 379)	(2 980)	4.5%	-	-	-	-	(2 980)	4.5%	-	7.7%	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	557	557	16 277	2 924.5%	12 801	2 299.9%	(7 356)	(1 321.6%)	21 723	3 902.8%	(18 375)	(222.5%)	(60.0%)
Cash/cash equivalents at the year begin:	65 406	65 406	-	-	16 277	24.9%	29 079	44.5%	-	-	(3 488)	-	(933.7%)
Cash/cash equivalents at the year end:	65 963	65 963	16 277	24.7%	29 079	44.1%	21 723	32.9%	21 723	32.9%	(21 863)	(222.5%)	(199.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Lebohlang Y Moletsane	051 713 9203
Financial Manager	Mr P M Mekgoe	051 713 9297

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	52 618	37 499	9 629	18.3%	10 298	19.6%	8 601	22.9%	28 528	76.1%	8 912	61.9%	(3.5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	108	-	108	-	108	-	323	-	109	70.9%	(1.2%)
Interest earned - external investments	-	-	72	-	1	-	3	-	76	-	2	-	59.1%
Interest earned - outstanding debtors	-	-	40	-	69	-	100	-	209	-	45	-	123.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 044	36 925	9 386	18.0%	10 106	19.4%	8 371	22.7%	27 863	75.5%	8 741	61.3%	(4.2%)
Other own revenue	574	574	23	4.0%	14	2.5%	20	3.4%	57	9.8%	16	48.6%	23.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	54 418	54 418	11 784	21.7%	12 461	22.9%	10 282	18.9%	34 527	63.4%	11 334	63.1%	(9.3%)
Employee related costs	37 945	37 600	8 639	22.8%	8 417	22.2%	8 413	22.4%	25 468	67.7%	8 052	67.3%	4.5%
Remuneration of councillors	3 959	4 301	896	22.6%	963	24.3%	1 027	23.9%	2 886	67.1%	1 106	78.7%	(7.1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 800	1 800	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	96	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	10 714	10 717	2 250	21.0%	3 082	28.8%	841	7.8%	6 172	57.6%	2 080	61.8%	(59.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 800)	(16 919)	(2 155)		(2 163)		(1 681)		(5 999)		(2 422)		
Transfers recognised - capital	-	15 119	3 261	-	-	-	-	-	3 261	21.6%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 800)	(1 800)	1 106		(2 163)		(1 681)		(2 738)		(2 422)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 800)	(1 800)	1 106		(2 163)		(1 681)		(2 738)		(2 422)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 800)	(1 800)	1 106		(2 163)		(1 681)		(2 738)		(2 422)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 800)	(1 800)	1 106		(2 163)		(1 681)		(2 738)		(2 422)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	52 618	52 618	13 944	26.5%	12 261	23.3%	9 021	17.1%	35 226	66.9%	9 401	69.8%	(4.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	574	574	8	1.4%	4	.7%	10	1.8%	22	3.8%	1 505	292.1%	(99.3%)
Government - operating	52 044	52 044	13 930	26.8%	12 254	23.5%	9 008	17.3%	35 191	67.6%	7 872	67.1%	14.4%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	7	-	3	-	3	-	13	-	23	-	(88.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 418)	(54 418)	(14 438)	26.5%	(12 355)	22.7%	(8 584)	15.8%	(35 376)	65.0%	(12 678)	83.6%	(32.3%)
Suppliers and employees	(54 418)	(54 418)	(14 437)	26.5%	(12 322)	22.6%	(8 550)	15.7%	(35 310)	64.9%	(12 634)	83.5%	(32.3%)
Finance charges	-	-	(0)	-	(32)	-	(34)	-	(66)	-	(44)	138.2%	(23.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 800)	(1 800)	(493)	27.4%	(94)	5.2%	437	(24.3%)	(150)	8.4%	(3 277)	180 776 875.0%	(113.3%)
Cash Flow from Investing Activities													
Receipts	-	-	400	-	100	-	-	-	500	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	400	-	100	-	-	-	500	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	400	-	100	-	-	-	500	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 800)	(1 800)	(93)	5.2%	6	(.3%)	437	(24.3%)	350	(19.4%)	(3 277)	73 651 875.0%	(113.3%)
Cash/cash equivalents at the year begin:	-	-	163	-	70	-	76	-	163	-	1 310	(10.5%)	(94.2%)
Cash/cash equivalents at the year end:	(1 800)	(1 800)	70	(3.9%)	76	(4.2%)	513	(28.5%)	513	(28.5%)	(1 967)	21.2%	(126.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	106	3.3%	133	4.2%	107	3.4%	2 830	89.1%	3 176	92.7%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	250	100.0%	250	7.3%	-	-	-
Total By Income Source	106	3.1%	133	3.9%	107	3.1%	3 080	89.9%	3 426	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	106	3.1%	133	3.9%	107	3.1%	3 080	89.9%	3 426	100.0%	-	-	-
Total By Customer Group	106	3.1%	133	3.9%	107	3.1%	3 080	89.9%	3 426	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	17	1.1%	-	-	1 450	98.9%	-	-	1 467	34.6%
Other	400	14.4%	256	9.2%	383	13.8%	1 738	62.6%	2 778	65.4%
Total	417	9.8%	256	6.0%	1 833	43.2%	1 738	41.0%	4 245	100.0%

Contact Details

Municipal Manager	Mr M M Kubeka (Martin)	051 713 9304
Financial Manager	Mr M C Mogoale (acting)	051 713 9306

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	144 809	144 809	32 853	22.7%	49 081	33.9%	26 987	18.6%	108 920	75.2%	21 512	67.3%	25.4%
Property rates, penalties and collection charges	3 102	3 102	800	25.8%	749	24.1%	1 156	37.3%	2 705	87.2%	846	55.7%	36.7%
Service charges	17 930	17 930	5 219	29.1%	4 264	23.8%	6 064	33.8%	15 547	86.7%	5 026	62.2%	20.7%
Other revenue	901	901	339	37.6%	150	16.6%	571	63.4%	1 060	117.7%	138	57.5%	314.5%
Government - operating	46 539	46 539	19 863	42.7%	29 102	62.5%	10 856	23.3%	59 820	128.5%	11 526	99.8%	(5.8%)
Government - capital	75 608	75 608	6 494	8.6%	14 641	19.4%	8 231	10.9%	29 366	38.8%	3 832	40.0%	114.8%
Interest	728	728	139	19.1%	175	24.1%	108	14.8%	422	58.0%	145	22.5%	(25.6%)
Dividends	1	1	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 929)	(81 663)	(18 362)	21.6%	(18 811)	22.1%	(35 819)	43.9%	(72 991)	89.4%	(17 324)	75.1%	106.8%
Suppliers and employees	(83 940)	(81 049)	(17 697)	21.1%	(17 900)	21.3%	(32 521)	40.1%	(68 118)	84.0%	(16 527)	73.5%	96.8%
Finance charges	(989)	(614)	(0)	-	(75)	7.6%	(2 369)	385.9%	(2 444)	398.2%	(145)	185.7%	1 536.7%
Transfers and grants	-	-	(665)	-	(835)	-	(929)	-	(2 430)	-	(652)	130.0%	42.5%
Net Cash from/(used) Operating Activities	59 880	63 146	14 491	24.2%	30 270	50.6%	(8 832)	(14.0%)	35 929	56.9%	4 189	52.8%	(310.8%)
Cash Flow from Investing Activities													
Receipts	11 736	11 784	24	.2%	23	.2%	-	-	48	.4%	0	-	(100.0%)
Proceeds on disposal of PPE	-	48	24	-	23	-	-	-	48	99.1%	0	-	(100.0%)
Decrease in non-current debtors	11 736	11 736	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 608)	(75 608)	(19 923)	26.4%	(27 096)	35.8%	(35 779)	47.3%	(82 798)	109.5%	(5 034)	30.3%	610.7%
Capital assets	(75 608)	(75 608)	(19 923)	26.4%	(27 096)	35.8%	(35 779)	47.3%	(82 798)	109.5%	(5 034)	30.3%	610.7%
Net Cash from/(used) Investing Activities	(63 872)	(63 824)	(19 899)	31.2%	(27 072)	42.4%	(35 779)	56.1%	(82 751)	129.7%	(5 034)	29.9%	610.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 992)	(678)	(5 408)	135.5%	3 197	(80.1%)	(44 611)	6 579.6%	(46 822)	6 905.6%	(845)	(159.0%)	5 176.9%
Cash/cash equivalents at the year begin:	14 072	-	-	-	(5 408)	(38.4%)	(2 210)	-	-	-	13 725	163.7%	(116.1%)
Cash/cash equivalents at the year end:	10 080	(678)	(5 408)	(53.7%)	(2 210)	(21.9%)	(46 822)	6 905.6%	(46 822)	6 905.6%	12 880	(453.7%)	(463.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	312	5.0%	288	4.7%	280	4.5%	5 302	85.8%	6 183	5.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	963	12.3%	531	6.8%	429	5.5%	5 880	75.3%	7 804	7.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	351	1.9%	297	1.6%	293	1.6%	17 510	94.9%	18 451	17.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	911	3.8%	814	3.4%	809	3.3%	21 705	89.5%	24 239	23.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 031	3.6%	942	3.3%	924	3.2%	25 645	89.8%	28 543	27.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	2.4%	29	2.3%	29	2.3%	1 184	93.1%	1 272	1.2%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	659	3.5%	627	3.3%	618	3.3%	17 030	89.9%	18 935	18.0%	-	-	-
Total By Income Source	4 257	4.0%	3 529	3.3%	3 384	3.2%	94 258	89.4%	105 428	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	244	4.1%	217	3.6%	218	3.6%	5 315	88.7%	5 994	5.7%	-	-	-
Commercial	612	5.4%	376	3.3%	305	2.7%	10 070	88.6%	11 363	10.8%	-	-	-
Households	2 987	4.0%	2 531	3.4%	2 447	3.3%	66 773	89.3%	74 738	70.9%	-	-	-
Other	415	3.1%	405	3.0%	413	3.1%	12 100	90.8%	13 333	12.6%	-	-	-
Total By Customer Group	4 257	4.0%	3 529	3.3%	3 384	3.2%	94 258	89.4%	105 428	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 257	8.0%	2 247	8.0%	2 206	7.8%	21 545	76.3%	28 254	93.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 452	100.0%	-	-	-	-	-	-	1 452	4.8%
Other	41	6.2%	41	6.2%	51	7.7%	528	79.8%	661	2.2%
Total	3 750	12.3%	2 288	7.5%	2 257	7.4%	22 072	72.7%	30 367	100.0%

Contact Details

Municipal Manager	Mr K J. Molthale	053 541 0014
Financial Manager	Mrs M Masisi	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	136 070	136 070	52 875	38.9%	32 244	23.7%	-	-	85 118	62.6%	29 525	114.5%	(100.0%)
Property rates	15 000	15 000	11 443	76.3%	1 367	9.1%	-	-	12 810	85.4%	1 299	251.2%	(100.0%)
Property rates - penalties and collection charges	750	750	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	33 609	33 609	9 261	27.6%	7 413	22.1%	-	-	16 674	49.6%	6 624	78.8%	(100.0%)
Service charges - water revenue	8 155	8 155	1 344	16.5%	1 479	18.1%	-	-	2 824	34.6%	1 248	62.2%	(100.0%)
Service charges - sanitation revenue	6 631	6 631	1 695	25.6%	1 712	25.8%	-	-	3 407	51.4%	1 618	96.1%	(100.0%)
Service charges - refuse revenue	3 751	3 751	1 126	30.0%	1 134	30.2%	-	-	2 260	60.3%	1 070	112.8%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	429	429	372	86.7%	168	39.2%	-	-	540	126.0%	66	108.7%	(100.0%)
Interest earned - external investments	760	760	66	8.7%	29	3.8%	-	-	95	12.5%	61	24.6%	(100.0%)
Interest earned - outstanding debtors	-	-	365	-	337	-	-	-	702	-	338	206.5%	(100.0%)
Dividends received	100	100	202	201.9%	-	-	-	-	202	201.9%	-	44.5%	-
Fines	140	140	27	19.1%	5	3.9%	-	-	32	23.0%	37	97.4%	(100.0%)
Licences and permits	60	60	19	31.7%	6	9.2%	-	-	25	40.8%	18	123.8%	(100.0%)
Agency services	-	-	8	-	21	-	-	-	29	-	15	57.4%	(100.0%)
Transfers recognised - operational	62 464	62 464	26 653	42.7%	18 353	29.4%	-	-	45 006	72.1%	16 652	113.2%	(100.0%)
Other own revenue	2 145	2 145	295	13.7%	218	10.2%	-	-	513	23.9%	181	89.3%	(100.0%)
Gains on disposal of PPE	2 077	2 077	-	-	-	-	-	-	-	-	300	43.7%	(100.0%)
Operating Expenditure	158 209	158 209	44 089	27.9%	26 914	17.0%	-	-	71 003	44.9%	24 771	84.5%	(100.0%)
Employee related costs	54 640	54 640	14 538	26.6%	14 205	26.0%	-	-	28 743	52.6%	14 468	86.3%	(100.0%)
Remuneration of councillors	5 815	5 815	871	15.0%	871	15.0%	-	-	1 742	30.0%	996	-	(100.0%)
Debt impairment	2 501	2 501	1 276	51.0%	-	-	-	-	1 276	51.0%	-	56.2%	-
Depreciation and asset impairment	19 669	19 669	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 088	2 088	1	.1%	656	31.4%	-	-	658	31.5%	(14)	(.7%)	(100.0%)
Bulk purchases	31 300	31 300	11 435	36.5%	2 820	9.0%	-	-	14 255	45.5%	1 132	77.9%	(100.0%)
Other Materials	6 751	6 751	697	10.3%	2 004	29.7%	-	-	2 701	40.0%	207	-	(100.0%)
Contracted services	650	650	394	60.5%	149	22.9%	-	-	543	83.5%	388	75.7%	(100.0%)
Transfers and grants	-	-	533	-	958	-	-	-	1 492	-	1 135	51.4%	(100.0%)
Other expenditure	34 796	34 796	14 345	41.2%	5 250	15.1%	-	-	19 595	56.3%	6 459	72.7%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 139)	(22 139)	8 785		5 330		-		14 115		4 754		
Transfers recognised - capital	44 906	44 906	6 615	14.7%	2 575	5.7%	-	-	9 190	20.5%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 767	22 767	15 400		7 905		-		23 305		4 754		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 767	22 767	15 400		7 905		-		23 305		4 754		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 767	22 767	15 400		7 905		-		23 305		4 754		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 767	22 767	15 400		7 905		-		23 305		4 754		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	44 906	44 906	4 607	10.3%	2 537	5.7%	-	-	7 144	15.9%	2 958	17.5%	(100.0%)
National Government	20 736	20 736	4 564	22.0%	2 494	12.0%	-	-	7 057	34.0%	2 956	17.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 736	20 736	4 564	22.0%	2 494	12.0%	-	-	7 057	34.0%	2 956	17.3%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	43	-	44	-	-	-	87	-	3	-	(100.0%)
Public contributions and donations	24 170	24 170	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 906	44 906	4 607	10.3%	2 537	5.7%	-	-	7 144	15.9%	2 958	17.5%	(100.0%)
Governance and Administration	-	-	43	-	44	-	-	-	87	-	3	-	(100.0%)
Executive & Council	-	-	37	-	34	-	-	-	70	-	-	-	-
Budget & Treasury Office	-	-	1	-	-	-	-	-	1	-	-	-	-
Corporate Services	-	-	6	-	10	-	-	-	16	-	3	-	(100.0%)
Community and Public Safety	2 393	2 393	443	18.5%	370	15.5%	-	-	814	34.0%	-	3.3%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 393	2 393	443	18.5%	370	15.5%	-	-	814	34.0%	-	3.0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 865	6 865	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 865	6 865	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	35 648	35 648	4 120	11.6%	2 123	6.0%	-	-	6 244	17.5%	2 956	22.7%	(100.0%)
Electricity	5 000	5 000	-	-	-	-	-	-	-	-	404	40.5%	(100.0%)
Water	24 170	24 170	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	6 478	6 478	4 120	63.6%	2 123	32.8%	-	-	6 244	96.4%	2 552	44.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	180 976	180 976	67 937	37.5%	36 925	20.4%	-	-	104 862	57.9%	54 285	90.3%	(100.0%)
Property rates, penalties and collection charges	15 750	15 750	13 510	85.8%	3 461	22.0%	-	-	16 970	107.7%	6 207	102.3%	(100.0%)
Service charges	52 145	52 145	13 235	25.4%	12 064	23.1%	-	-	25 299	48.5%	9 528	56.1%	(100.0%)
Other revenue	4 851	4 851	7 698	158.7%	301	6.2%	-	-	7 999	164.9%	16 050	473.0%	(100.0%)
Government - operating	62 464	62 464	26 653	42.7%	18 353	29.4%	-	-	45 006	72.1%	16 001	99.0%	(100.0%)
Government - capital	44 906	44 906	6 615	14.7%	2 575	5.7%	-	-	9 190	20.5%	6 499	61.7%	(100.0%)
Interest	760	760	25	3.3%	171	22.5%	-	-	196	25.8%	-	-	-
Dividends	100	100	202	201.9%	-	-	-	-	202	201.9%	-	-	-
Payments	(136 040)	(136 040)	(42 768)	31.4%	(31 280)	23.0%	-	-	(74 049)	54.4%	(29 589)	72.6%	(100.0%)
Suppliers and employees	(133 952)	(133 952)	(42 440)	31.7%	(30 278)	22.6%	-	-	(72 717)	54.3%	(28 435)	73.5%	(100.0%)
Finance charges	(2 088)	(2 088)	(1)	.1%	(655)	31.4%	-	-	(656)	31.4%	(2)	1.0%	(100.0%)
Transfers and grants	-	-	(327)	-	(348)	-	-	-	(675)	-	(1 152)	80.5%	(100.0%)
Net Cash from/(used) Operating Activities	44 936	44 936	25 169	56.0%	5 644	12.6%	-	-	30 813	68.6%	24 696	151.6%	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 906)	(44 906)	(4 607)	10.3%	(2 137)	4.8%	-	-	(6 744)	15.0%	(1 987)	11.8%	(100.0%)
Capital assets	(44 906)	(44 906)	(4 607)	10.3%	(2 137)	4.8%	-	-	(6 744)	15.0%	(1 987)	11.8%	(100.0%)
Net Cash from/(used) Investing Activities	(44 906)	(44 906)	(4 607)	10.3%	(2 137)	4.8%	-	-	(6 744)	15.0%	(1 987)	11.8%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 100)	(1 100)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 100)	(1 100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 100)	(1 100)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 070)	(1 070)	20 562	(1 921.2%)	3 507	(327.7%)	-	-	24 069	(2 248.8%)	22 710	(2 124.7%)	(100.0%)
Cash/cash equivalents at the year begin:	6 355	6 355	4 222	66.4%	24 784	390.0%	-	-	4 222	66.4%	44 760	204.5%	(100.0%)
Cash/cash equivalents at the year end:	5 285	5 285	24 784	468.9%	28 291	535.3%	-	-	28 291	535.3%	67 470	1 817.3%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Tshemedi Lucas Mkhwane	051 853 1111
Financial Manager	Mr L. Moletsane	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 041 473	2 061 473	612 197	30.0%	552 720	27.1%	500 036	24.3%	1 664 953	80.8%	553 417	84.3%	(9.6%)
Property rates	201 665	201 665	79 114	39.2%	67 991	33.7%	67 996	33.7%	215 101	106.7%	63 304	104.0%	7.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	778 264	778 264	163 151	21.0%	130 825	16.8%	112 730	14.5%	406 706	52.3%	113 377	52.2%	(.6%)
Service charges - water revenue	217 346	217 346	88 227	40.6%	97 297	44.8%	93 303	42.9%	278 827	128.3%	90 049	128.6%	3.6%
Service charges - sanitation revenue	128 861	128 861	38 667	30.0%	38 745	30.1%	39 369	30.6%	116 781	90.6%	34 383	85.0%	14.5%
Service charges - refuse revenue	72 517	72 517	23 983	33.1%	24 021	33.1%	24 238	33.4%	72 243	99.6%	21 092	92.5%	14.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	11 469	11 469	2 742	23.9%	2 021	17.6%	2 787	24.3%	7 550	65.8%	4 029	122.9%	(30.8%)
Interest earned - external investments	1 500	1 500	529	35.2%	556	37.1%	402	26.8%	1 486	99.1%	635	211.3%	(36.8%)
Interest earned - outstanding debtors	121 104	121 104	32 405	26.8%	36 414	30.1%	39 006	32.2%	107 825	89.0%	32 421	76.5%	20.3%
Dividends received	18	18	-	-	-	-	-	-	-	-	-	-	-
Fines	4 374	4 374	451	10.3%	392	9.0%	397	9.1%	1 241	28.4%	628	46.3%	(36.7%)
Licences and permits	42	42	26	62.2%	10	24.4%	25	59.5%	62	146.1%	23	138.5%	10.2%
Agency services	11 230	11 230	1 633	14.5%	2 509	22.3%	2 146	19.1%	6 288	56.0%	1 885	17.9%	13.9%
Transfers recognised - operational	388 792	388 792	162 864	41.9%	128 121	33.0%	96 803	24.9%	387 788	99.7%	153 815	99.1%	(37.1%)
Other own revenue	84 291	84 291	18 405	21.8%	23 817	28.3%	20 833	24.7%	63 055	74.8%	37 777	147.6%	(44.9%)
Gains on disposal of PPE	20 000	40 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 036 735	2 036 735	384 420	18.9%	367 642	18.1%	355 514	17.5%	1 107 576	54.4%	397 684	47.8%	(10.6%)
Employee related costs	620 099	620 099	158 801	25.6%	154 026	24.8%	155 364	25.1%	468 191	75.5%	148 420	71.4%	4.7%
Remuneration of councillors	28 552	28 552	7 216	25.3%	7 320	25.6%	7 389	25.9%	21 925	76.8%	7 998	81.5%	(7.6%)
Debt impairment	70 000	70 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	87 000	87 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	105 980	105 980	67	.1%	7	-	20	-	94	.1%	9 138	6.9%	(99.8%)
Bulk purchases	676 436	676 436	121 064	17.9%	81 745	12.1%	99 779	14.8%	302 588	44.7%	142 019	41.2%	(29.7%)
Other Materials	230 691	230 691	22 886	9.9%	40 754	17.7%	13 582	5.9%	77 222	33.5%	9 719	-	39.7%
Contracted services	80 000	80 000	2 289	2.9%	5 909	7.4%	2 519	3.1%	10 716	13.4%	2 954	13.2%	(14.7%)
Transfers and grants	32 850	32 850	4 345	13.2%	11 232	34.2%	11 912	36.3%	27 489	83.7%	6 761	20.6%	76.2%
Other expenditure	105 127	105 127	67 751	64.4%	66 649	63.4%	64 950	61.8%	199 351	189.6%	70 674	81.5%	(8.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 738	24 738	227 777		185 078		144 522		557 376		155 733		
Transfers recognised - capital	113 363	113 363	43 610	38.5%	37 015	32.7%	32 738	28.9%	113 363	100.0%	38 192	101.5%	(14.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	118 101	138 101	271 387		222 093		177 260		670 739		193 925		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	118 101	138 101	271 387		222 093		177 260		670 739		193 925		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	118 101	138 101	271 387		222 093		177 260		670 739		193 925		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	118 101	138 101	271 387		222 093		177 260		670 739		193 925		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 936 297	1 936 297	460 994	23.8%	431 763	22.3%	375 591	19.4%	1 268 348	65.5%	460 077	68.7%	(18.4%)
Property rates, penalties and collection charges	181 498	181 498	65 382	36.0%	66 355	36.6%	50 043	27.6%	181 780	100.2%	63 722	75.5%	(21.5%)
Service charges	1 048 679	1 048 679	161 710	15.4%	167 521	16.0%	168 333	16.1%	497 564	47.4%	158 092	50.7%	6.5%
Other revenue	81 343	81 343	22 201	27.3%	28 265	34.7%	24 896	30.6%	75 362	92.6%	41 830	125.5%	(40.5%)
Government - operating	388 792	388 792	162 864	41.9%	128 121	33.0%	96 803	24.9%	387 788	99.7%	153 815	99.1%	(37.1%)
Government - capital	113 363	113 363	43 610	38.5%	37 015	32.7%	32 738	28.9%	113 363	100.0%	38 192	101.5%	(14.3%)
Interest	122 604	122 604	5 227	4.3%	4 486	3.7%	2 778	2.3%	12 490	10.2%	4 424	7.8%	(37.2%)
Dividends	18	18	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 844 417)	(96 459)	(384 420)	20.8%	(367 642)	19.9%	(355 514)	368.6%	(1 107 576)	1 148.2%	(397 684)	47.8%	(10.6%)
Suppliers and employees	(1 705 587)	(95 947)	(380 008)	22.3%	(356 402)	20.9%	(343 583)	358.1%	(1 079 993)	1 125.6%	(381 784)	51.2%	(10.0%)
Finance charges	(105 980)	(385)	(67)	.1%	(7)	-	(20)	5.2%	(94)	24.6%	(9 138)	6.9%	(99.8%)
Transfers and grants	(32 850)	(127)	(4 345)	13.2%	(11 232)	34.2%	(11 912)	9 345.2%	(27 489)	21 565.7%	(6 761)	19.3%	76.2%
Net Cash from/(used) Operating Activities	91 880	1 839 838	76 574	83.3%	64 121	69.8%	20 076	1.1%	160 771	8.7%	62 393	(139.3%)	(67.8%)
Cash Flow from Investing Activities													
Receipts	342 983	362 983	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	20 000	40 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	287 983	287 983	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	35 000	35 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 363)	(153)	(18 091)	13.6%	(57 002)	42.7%	(28 646)	18 678.7%	(103 739)	67 643.4%	(32 168)	53.8%	(10.9%)
Capital assets	(133 363)	(153)	(18 091)	13.6%	(57 002)	42.7%	(28 646)	18 678.7%	(103 739)	67 643.4%	(32 168)	53.8%	(10.9%)
Net Cash from/(used) Investing Activities	209 620	362 830	(18 091)	(8.6%)	(57 002)	(27.2%)	(28 646)	(7.9%)	(103 739)	(28.6%)	(32 168)	53.8%	(10.9%)
Cash Flow from Financing Activities													
Receipts	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	326 500	2 227 668	58 483	17.9%	7 119	2.2%	(8 570)	(.4%)	57 032	2.6%	30 225	(69.5%)	(128.4%)
Cash/cash equivalents at the year begin:	(322 324)	(322 324)	322 333	(100.0%)	380 816	(118.1%)	387 935	(120.4%)	322 333	(100.0%)	193 869	-	100.1%
Cash/cash equivalents at the year end:	4 176	1 905 344	380 816	9 119.0%	387 935	9 289.5%	379 365	19.9%	379 365	19.9%	224 094	(69.5%)	69.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	39 555	4.6%	23 559	2.7%	31 026	3.6%	764 947	89.0%	859 088	35.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	49 989	21.0%	11 167	4.7%	9 146	3.8%	168 287	70.5%	238 589	9.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 899	7.7%	8 024	3.5%	6 648	2.9%	198 572	85.9%	231 143	9.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 811	3.6%	7 720	2.6%	6 867	2.3%	273 004	91.5%	298 403	12.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	6 380	3.2%	4 737	2.3%	4 326	2.1%	186 664	92.4%	202 106	8.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	887	1.7%	802	1.5%	756	1.4%	50 573	95.4%	53 017	2.2%	-	-	-
Interest on Arrear Debtor Accounts	13 495	2.6%	13 099	2.5%	12 411	2.4%	481 600	92.5%	520 606	21.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 895	6.1%	1 763	5.6%	325	1.0%	27 260	87.3%	31 243	1.3%	-	-	-
Total By Income Source	140 911	5.8%	70 870	2.9%	71 506	2.9%	2 150 907	88.4%	2 434 195	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	6 355	11.3%	3 013	5.4%	2 648	4.7%	44 035	78.6%	56 051	2.3%	-	-	-
Commercial	50 511	11.2%	12 952	2.9%	11 306	2.5%	375 029	83.4%	449 798	18.5%	-	-	-
Households	82 957	4.4%	53 944	2.8%	56 532	3.0%	1 703 084	89.8%	1 896 517	77.9%	-	-	-
Other	1 089	3.4%	962	3.0%	1 020	3.2%	28 758	90.4%	31 828	1.3%	-	-	-
Total By Customer Group	140 911	5.8%	70 870	2.9%	71 506	2.9%	2 150 907	88.4%	2 434 195	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	50 202	3.9%	557	-	44 673	3.5%	1 191 790	92.6%	1 287 222	42.3%
Bulk Water	48 623	2.9%	49 362	2.9%	44 121	2.6%	1 562 688	91.7%	1 704 795	56.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 914	32.7%	16 396	31.7%	3 334	6.4%	15 137	29.2%	51 781	1.7%
Auditor-General	1 222	62.2%	-	-	743	37.8%	-	-	1 964	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	116 961	3.8%	66 315	2.2%	92 871	3.0%	2 769 615	90.9%	3 045 762	100.0%

Contact Details

Municipal Manager	Adv Mothusi F Lepheana	057 391 3231
Financial Manager	Mr Thabiso Tsoaeli	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	388 686	354 091	101 643	26.2%	98 858	25.4%	98 040	27.7%	298 540	84.3%	87 134	80.6%	12.5%
Property rates	21 485	19 945	4 976	23.2%	4 996	23.3%	5 049	25.3%	15 021	75.3%	4 995	87.7%	1.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	94 245	87 070	17 676	18.8%	23 009	24.4%	32 417	37.2%	73 102	84.0%	18 396	73.3%	76.2%
Service charges - water revenue	55 787	41 836	8 193	14.7%	12 762	22.9%	12 368	29.6%	33 323	79.7%	11 999	63.3%	3.1%
Service charges - sanitation revenue	32 477	28 761	7 188	22.1%	7 194	22.2%	7 182	25.0%	21 563	75.0%	6 623	75.4%	8.4%
Service charges - refuse revenue	31 036	30 593	7 648	24.6%	7 649	24.6%	7 640	25.0%	22 936	75.0%	7 085	72.5%	7.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	977	693	29	2.9%	291	29.8%	6	.9%	326	47.0%	152	112.9%	(96.0%)
Interest earned - external investments	-	-	638	-	383	-	364	-	1 385	-	609	90.8%	(40.2%)
Interest earned - outstanding debtors	23 010	25 561	6 978	30.3%	5 803	25.2%	5 197	20.3%	17 977	70.3%	1 361	66.2%	281.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	150	167	44	29.3%	40	26.5%	58	34.9%	142	85.0%	42	104.9%	38.2%
Licences and permits	-	-	0	-	-	-	0	-	0	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	118 583	110 970	47 368	39.9%	36 167	30.5%	27 367	24.7%	110 902	99.9%	34 480	97.2%	(20.6%)
Other own revenue	10 936	8 495	905	8.3%	565	5.2%	392	4.6%	1 862	21.9%	1 392	50.3%	(71.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	388 422	437 203	72 695	18.7%	103 478	26.6%	86 220	19.7%	262 394	60.0%	80 755	52.2%	6.8%
Employee related costs	134 677	130 536	32 225	23.9%	32 470	24.1%	32 429	24.8%	97 124	74.4%	29 824	72.4%	8.7%
Remuneration of councillors	7 844	7 993	1 887	24.1%	1 833	23.4%	1 863	23.3%	5 583	69.8%	2 073	79.0%	(10.1%)
Debt impairment	10 313	20 240	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	27 760	57 703	-	-	-	-	-	-	-	-	-	-	-
Finance charges	16 000	24 052	5 423	33.9%	8 776	54.8%	8 297	34.5%	22 496	93.5%	6 017	78.1%	37.9%
Bulk purchases	115 763	104 260	23 607	20.4%	28 403	24.5%	25 251	24.2%	77 261	74.1%	28 455	71.5%	(11.3%)
Other Materials	6 758	1 217	747	11.0%	1 330	19.7%	904	74.2%	2 980	244.9%	1 545	51.0%	(41.5%)
Contracted services	11 500	10 119	2 181	19.0%	2 854	24.8%	2 529	25.0%	7 563	74.7%	2 010	77.1%	25.8%
Transfers and grants	24 000	34 517	168	.7%	14 646	61.0%	6 653	19.3%	21 467	62.2%	4 056	64.0%	64.0%
Other expenditure	33 807	46 566	6 457	19.1%	13 167	38.9%	8 295	17.8%	27 920	60.0%	6 776	72.8%	22.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	264	(83 112)	28 948		(4 621)		11 820		36 147		6 379		
Transfers recognised - capital	33 299	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 563	(83 112)	28 948		(4 621)		11 820		36 147		6 379		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 563	(83 112)	28 948		(4 621)		11 820		36 147		6 379		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 563	(83 112)	28 948		(4 621)		11 820		36 147		6 379		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 563	(83 112)	28 948		(4 621)		11 820		36 147		6 379		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	421 985	365 961	112 907	26.8%	79 174	18.8%	83 807	22.9%	275 888	75.4%	85 379	63.6%	(1.8%)
Property rates, penalties and collection charges	21 485	19 945	3 001	14.0%	4 523	21.1%	5 333	26.7%	12 857	64.5%	5 132	71.4%	3.9%
Service charges	213 545	188 260	33 734	15.8%	30 665	14.4%	28 025	14.9%	92 424	49.1%	26 468	41.6%	5.9%
Other revenue	12 063	9 355	6 829	56.6%	841	7.0%	343	3.7%	8 012	85.6%	9 319	156.2%	(96.3%)
Government - operating	118 583	83 541	47 374	40.0%	36 167	30.5%	27 368	32.8%	110 909	132.8%	34 480	97.1%	(20.6%)
Government - capital	33 299	39 299	16 764	50.3%	6 979	21.0%	22 556	57.4%	46 299	117.8%	9 760	68.2%	131.1%
Interest	23 010	25 561	5 205	22.6%	-	-	182	.7%	5 388	21.1%	221	1.5%	(17.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(350 349)	(359 260)	(81 140)	23.2%	(77 388)	22.1%	(62 391)	17.4%	(220 919)	61.5%	(63 179)	57.0%	(1.2%)
Suppliers and employees	(310 349)	(300 691)	(75 544)	24.3%	(62 741)	20.2%	(55 738)	18.5%	(194 023)	64.5%	(63 179)	65.2%	(11.8%)
Finance charges	(16 000)	(24 052)	(5 421)	33.9%	-	-	-	-	(5 421)	22.5%	-	.1%	-
Transfers and grants	(24 000)	(34 517)	(175)	.7%	(14 646)	61.0%	(6 653)	19.3%	(21 474)	62.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	71 636	6 701	31 767	44.3%	1 786	2.5%	21 416	319.6%	54 969	820.3%	22 200	98.1%	(3.5%)
Cash Flow from Investing Activities													
Receipts	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(33 299)	-	(10 595)	31.8%	(6 790)	20.4%	(4 675)	-	(22 059)	-	(5 788)	-	(19.2%)
Capital assets	(33 299)	-	(10 595)	31.8%	(6 790)	20.4%	(4 675)	-	(22 059)	-	(5 788)	-	(19.2%)
Net Cash from/(used) Investing Activities	(32 299)	-	(10 595)	32.8%	(6 790)	21.0%	(4 675)	-	(22 059)	-	(5 788)	-	(19.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(3 000)	-	(4 481)	-	-	-	(7 481)	-	(3 000)	-	(100.0%)
Repayment of borrowing	-	-	(3 000)	-	(4 481)	-	-	-	(7 481)	-	(3 000)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	(3 000)	-	(4 481)	-	-	-	(7 481)	-	(3 000)	-	(100.0%)
Net Increase/(Decrease) in cash held	39 337	6 701	18 172	46.2%	(9 484)	(24.1%)	16 741	249.8%	25 430	379.5%	13 412	65.5%	24.8%
Cash/cash equivalents at the year begin:	14 877	-	11 180	75.2%	29 352	197.3%	19 869	-	11 180	-	43 429	-	(54.3%)
Cash/cash equivalents at the year end:	54 214	6 701	29 352	54.1%	19 869	36.6%	36 610	546.3%	36 610	546.3%	56 841	88.8%	(35.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 102	2.1%	3 219	1.6%	4 071	2.0%	187 911	94.3%	199 303	37.5%	-	-	175 626
Trade and Other Receivables from Exchange Transactions - Electricity	4 179	10.1%	2 599	6.3%	11 052	26.7%	23 488	56.8%	41 318	7.8%	-	-	21 204
Receivables from Non-exchange Transactions - Property Rates	1 971	4.2%	1 397	3.0%	810	1.7%	42 270	91.0%	46 447	8.7%	-	-	38 245
Receivables from Exchange Transactions - Waste Water Management	2 302	3.9%	1 972	3.3%	1 826	3.1%	53 127	89.7%	59 227	11.1%	-	-	46 654
Receivables from Exchange Transactions - Waste Management	2 476	3.1%	2 279	2.9%	2 201	2.8%	72 403	91.2%	79 360	14.9%	-	-	64 451
Receivables from Exchange Transactions - Property Rental Debtors	44	5.0%	3	.3%	2	.2%	839	94.5%	887	.2%	-	-	562
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 693	3.5%	3 088	2.9%	4 491	4.3%	94 355	89.3%	105 628	19.8%	-	-	81 827
Total By Income Source	18 767	3.5%	14 558	2.7%	24 453	4.6%	474 393	89.1%	532 172	100.0%	-	-	428 569
Debtors Age Analysis By Customer Group													
Organs of State	886	3.6%	835	3.4%	643	2.6%	22 369	90.4%	24 733	4.6%	-	-	19 856
Commercial	4 996	8.5%	3 139	5.4%	12 809	21.9%	37 650	64.3%	58 594	11.0%	-	-	34 401
Households	12 708	2.9%	10 458	2.4%	10 929	2.5%	410 726	92.3%	444 821	83.6%	-	-	371 223
Other	177	4.4%	125	3.1%	72	1.8%	3 648	90.7%	4 023	.8%	-	-	3 090
Total By Customer Group	18 767	3.5%	14 558	2.7%	24 453	4.6%	474 393	89.1%	532 172	100.0%	-	-	428 569

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 688	8.8%	7 496	4.5%	9 907	5.9%	134 638	80.8%	166 729	50.5%
Bulk Water	4 219	3.3%	4 372	3.4%	4 420	3.4%	115 275	89.9%	128 286	38.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 457	25.0%	952	2.8%	624	1.8%	23 747	70.3%	33 779	10.2%
Auditor-General	-	-	47	3.2%	520	35.5%	900	61.4%	1 467	.4%
Other	61	66.7%	8	8.3%	1	.8%	22	24.2%	91	-
Total	27 424	8.3%	12 874	3.9%	15 472	4.7%	274 582	83.1%	330 352	100.0%

Contact Details

Municipal Manager	Mr Boitumelo C Mokomela	056 514 9200
Financial Manager	Mr S. Busakwe	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	118 400	118 400	51 060	43.1%	40 875	34.5%	63 121	53.3%	155 057	131.0%	30 161	101.2%	109.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 840	1 840	303	16.4%	1 616	87.9%	2 046	111.2%	3 965	215.5%	1 695	158.5%	20.7%
Interest earned - outstanding debtors	293	293	186	63.5%	62	21.1%	-	-	248	84.6%	169	144.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	116 162	116 162	50 488	43.5%	39 002	33.6%	29 232	25.2%	118 722	102.2%	28 198	100.0%	3.7%
Other own revenue	105	105	84	79.6%	195	185.7%	31 843	30 298.0%	32 122	30 563.4%	99	135.4%	31 991.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	117 700	117 700	27 597	23.4%	26 288	22.3%	22 525	19.1%	76 410	64.9%	28 605	67.5%	(21.3%)
Employee related costs	65 750	65 750	14 515	22.1%	14 958	22.8%	14 663	22.3%	44 136	67.1%	15 387	70.1%	(4.7%)
Remuneration of councillors	8 721	8 721	1 831	21.0%	1 910	21.9%	2 148	24.6%	5 890	67.5%	2 197	69.1%	(2.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 030	8 030	889	11.1%	868	10.8%	823	10.2%	2 579	32.1%	968	45.0%	(15.0%)
Finance charges	1 233	1 233	344	27.9%	323	26.2%	-	-	667	54.1%	482	76.1%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 107	1 107	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 550	3 550	3 500	98.6%	-	-	-	-	3 500	98.6%	1 631	90.8%	(100.0%)
Other expenditure	29 310	29 310	6 518	22.2%	8 230	28.1%	4 891	16.7%	19 638	67.0%	7 940	63.6%	(38.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	700	700	23 463		14 587		40 596		78 647		1 556		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	700	700	23 463		14 587		40 596		78 647		1 556		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	700	700	23 463		14 587		40 596		78 647		1 556		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	700	700	23 463		14 587		40 596		78 647		1 556		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	700	700	23 463		14 587		40 596		78 647		1 556		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	118 400	118 400	55 114	46.5%	352 631	297.8%	92 839	78.4%	500 584	422.8%	123 313	265.6%	(24.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	105	105	5 415	5 152.1%	313 555	298 339.6%	61 854	58 852.6%	380 824	362 344.3%	93 408	176 352.5%	(33.8%)
Government - operating	116 162	116 162	49 316	42.5%	37 460	32.2%	29 232	25.2%	116 008	99.9%	28 198	100.0%	3.7%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 133	2 133	383	18.0%	1 616	75.8%	1 753	82.2%	3 752	175.9%	1 707	156.8%	2.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(109 670)	(109 670)	(68 169)	62.2%	(318 810)	290.7%	(61 567)	56.1%	(448 546)	409.0%	(27 483)	197.4%	124.0%
Suppliers and employees	(104 887)	(104 887)	(64 669)	61.7%	(318 810)	304.0%	(61 567)	58.7%	(445 046)	424.3%	(27 483)	205.1%	124.0%
Finance charges	(1 233)	(1 233)	-	-	-	-	-	-	-	-	-	103.1%	-
Transfers and grants	(3 550)	(3 550)	(3 500)	98.6%	-	-	-	-	(3 500)	98.6%	-	54.9%	-
Net Cash from/(used) Operating Activities	8 730	8 730	(13 055)	(149.5%)	33 821	387.4%	31 272	358.2%	52 039	596.1%	95 830	3 470.5%	(67.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(700)	(700)	-	-	(111)	15.9%	(558)	79.7%	(669)	95.6%	(68)	24.3%	720.2%
Capital assets	(700)	(700)	-	-	(111)	15.9%	(558)	79.7%	(669)	95.6%	(68)	24.3%	720.2%
Net Cash from/(used) Investing Activities	(700)	(700)	-	-	(111)	15.9%	(558)	79.7%	(669)	95.6%	(68)	3.1%	720.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 234)	(2 234)	-	-	-	-	(1 744)	78.1%	(1 744)	78.1%	(79 103)	3 686.3%	(97.8%)
Repayment of borrowing	(2 234)	(2 234)	-	-	-	-	(1 744)	78.1%	(1 744)	78.1%	(79 103)	3 686.3%	(97.8%)
Net Cash from/(used) Financing Activities	(2 234)	(2 234)	-	-	-	-	(1 744)	78.1%	(1 744)	78.1%	(79 103)	3 686.3%	(97.8%)
Net Increase/(Decrease) in cash held	5 796	5 796	(13 055)	(225.2%)	33 710	581.6%	28 970	499.9%	49 626	856.2%	16 659	(41.4%)	73.9%
Cash/cash equivalents at the year begin:	18 069	18 069	14 632	81.0%	1 578	8.7%	35 288	195.3%	14 632	81.0%	1 834	169.6%	1 824.0%
Cash/cash equivalents at the year end:	23 865	23 865	1 578	6.6%	35 288	147.9%	64 258	269.3%	64 258	269.3%	18 493	(317.3%)	247.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10 072	100.0%	10 072	100.0%	-	-	-
Total By Income Source	-	-	-	-	-	-	10 072	100.0%	10 072	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10 072	100.0%	10 072	100.0%	-	-	-
Total By Customer Group	-	-	-	-	-	-	10 072	100.0%	10 072	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 149	100.0%	-	-	-	-	-	-	2 149	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 149	100.0%	-	-	-	-	-	-	2 149	100.0%

Contact Details

Municipal Manager	Ms P M E Kaota	057 391 8096
Financial Manager	Mr P K Pitso	057 391 8902

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	450 649	450 649	120 602	26.8%	126 348	28.0%	102 508	22.7%	349 458	77.5%	132 474	92.9%	(22.6%)
Property rates	44 250	44 250	11 673	26.4%	11 864	26.8%	14 860	33.6%	38 397	86.8%	11 906	82.5%	24.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	87 234	87 234	20 093	23.0%	13 594	15.6%	14 094	16.2%	47 781	54.8%	15 752	67.1%	(10.5%)
Service charges - water revenue	60 638	60 638	13 616	22.5%	11 996	19.8%	11 845	19.5%	37 457	61.8%	13 873	95.9%	(14.6%)
Service charges - sanitation revenue	21 203	21 203	6 308	29.8%	6 351	30.0%	6 350	29.9%	19 010	89.7%	5 745	86.7%	10.5%
Service charges - refuse revenue	27 902	27 902	8 319	29.8%	7 794	27.9%	8 522	30.5%	24 634	88.3%	6 808	78.2%	25.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 561	1 561	409	26.2%	364	23.3%	377	24.1%	1 149	73.6%	356	94.0%	5.9%
Interest earned - external investments	2 200	2 200	448	20.3%	1 565	71.2%	226	10.3%	2 239	101.8%	344	313.4%	(34.3%)
Interest earned - outstanding debtors	28 568	28 568	4 884	17.1%	3 585	12.5%	4 665	16.3%	13 133	46.0%	4 886	45.1%	(4.5%)
Dividends received	40	40	40	99.6%	-	-	-	-	40	99.6%	-	207.0%	-
Fines	111	111	78	70.5%	82	73.8%	79	71.4%	240	215.7%	86	302.2%	(7.8%)
Licences and permits	44	44	1	1.4%	11	25.0%	19	42.9%	30	69.3%	37	211.6%	(49.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	164 563	164 563	53 953	32.8%	68 829	41.8%	40 367	24.5%	163 149	99.1%	71 013	114.6%	(43.2%)
Other own revenue	12 335	12 335	781	6.3%	313	2.5%	1 105	9.0%	2 199	17.8%	1 654	85.4%	(33.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	15	3.0%	(100.0%)
Operating Expenditure	440 992	440 992	81 011	18.4%	216 664	49.1%	105 409	23.9%	403 084	91.4%	85 417	56.9%	23.4%
Employee related costs	173 039	173 039	43 620	25.2%	42 372	24.5%	42 509	24.6%	128 500	74.3%	41 174	75.5%	3.2%
Remuneration of councillors	10 714	10 714	2 493	23.3%	2 547	23.8%	2 892	27.0%	7 932	74.0%	2 850	74.3%	1.5%
Debt impairment	28 000	28 000	-	-	29 756	106.3%	-	-	29 756	106.3%	-	-	-
Depreciation and asset impairment	33 573	33 573	-	-	109 906	327.4%	33 633	100.2%	143 539	427.5%	-	-	(100.0%)
Finance charges	1 745	1 745	0	-	1 026	58.8%	656	37.6%	1 683	96.4%	2	15.0%	40 800.1%
Bulk purchases	74 000	74 000	18 571	25.1%	12 507	16.9%	12 405	16.8%	43 483	58.8%	10 702	53.3%	15.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	33 682	33 682	2 202	6.5%	5 903	17.5%	3 523	10.5%	11 628	34.5%	6 446	55.4%	(45.4%)
Transfers and grants	2 763	2 763	380	13.8%	19	.7%	2 747	99.4%	3 147	113.9%	5 576	88.2%	(50.7%)
Other expenditure	83 477	83 477	13 744	16.5%	12 629	15.1%	7 045	8.4%	33 417	40.0%	18 667	78.6%	(62.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 657	9 657	39 591		(90 317)		(2 901)		(53 627)		47 057		
Transfers recognised - capital	79 552	79 552	43 494	54.7%	11 145	14.0%	61 526	77.3%	116 165	146.0%	10 917	61.4%	463.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 209	89 209	83 085		(79 172)		58 625		62 538		57 974		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	89 209	89 209	83 085		(79 172)		58 625		62 538		57 974		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 209	89 209	83 085		(79 172)		58 625		62 538		57 974		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 209	89 209	83 085		(79 172)		58 625		62 538		57 974		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	444 968	432 383	146 566	32.9%	126 454	28.4%	129 561	30.0%	402 581	93.1%	123 663	91.9%	4.8%
Property rates, penalties and collection charges	33 188	17 798	2 081	6.3%	7 848	23.6%	4 803	27.0%	14 732	82.8%	3 354	48.3%	43.2%
Service charges	147 733	125 657	22 148	15.0%	24 097	16.3%	22 321	17.8%	68 566	54.6%	18 263	54.8%	22.2%
Other revenue	4 551	23 405	24 424	536.6%	12 095	265.7%	15 153	64.7%	51 673	220.8%	7 163	776.8%	111.5%
Government - operating	164 563	179 563	69 811	42.4%	55 713	33.9%	41 867	23.3%	167 391	93.2%	71 089	116.3%	(41.1%)
Government - capital	79 552	81 807	26 583	33.4%	25 775	32.4%	43 366	53.0%	95 724	117.0%	23 125	112.6%	87.5%
Interest	15 341	4 113	1 478	9.6%	926	6.0%	2 050	49.9%	4 455	108.3%	669	10.9%	206.6%
Dividends	40	40	40	99.6%	-	-	-	-	40	99.6%	-	103.5%	-
Payments	(357 682)	(351 510)	(109 748)	30.7%	(98 962)	27.7%	(77 700)	22.1%	(286 410)	81.5%	(85 159)	75.8%	(8.8%)
Suppliers and employees	(353 175)	(342 007)	(109 368)	31.0%	(97 917)	27.7%	(74 296)	21.7%	(281 581)	82.3%	(79 578)	75.4%	(6.6%)
Finance charges	(1 745)	(2 057)	(0)	-	(1 026)	58.8%	(656)	31.9%	(1 683)	81.8%	(2)	27.7%	40 446.4%
Transfers and grants	(2 763)	(7 446)	(380)	13.8%	(19)	.7%	(2 747)	36.9%	(3 147)	42.3%	(5 580)	95.8%	(50.8%)
Net Cash from/(used) Operating Activities	87 286	80 873	36 818	42.2%	27 492	31.5%	51 861	64.1%	116 171	143.6%	38 504	186.1%	34.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(89 052)	(88 982)	(17 715)	19.9%	(23 687)	26.6%	(15 128)	17.0%	(56 530)	63.5%	(28 592)	80.5%	(47.1%)
Capital assets	(89 052)	(88 982)	(17 715)	19.9%	(23 687)	26.6%	(15 128)	17.0%	(56 530)	63.5%	(28 592)	80.5%	(47.1%)
Net Cash from/(used) Investing Activities	(89 052)	(88 982)	(17 715)	19.9%	(23 687)	26.6%	(15 128)	17.0%	(56 530)	63.5%	(28 577)	81.2%	(47.1%)
Cash Flow from Financing Activities													
Receipts	-	(32)	(31)	-	(0)	-	(24)	75.4%	(56)	173.9%	95	1.0%	(125.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(32)	(31)	-	(0)	-	(24)	75.4%	(56)	173.9%	95	-	(125.4%)
Payments	(2 871)	(2 871)	-	-	-	-	-	-	-	-	-	6.6%	-
Repayment of borrowing	(2 871)	(2 871)	-	-	-	-	-	-	-	-	-	6.6%	-
Net Cash from/(used) Financing Activities	(2 871)	(2 903)	(31)	1.1%	(0)	-	(24)	.8%	(56)	1.9%	95	-	(125.4%)
Net Increase/(Decrease) in cash held	(4 638)	(11 013)	19 072	(411.2%)	3 805	(82.0%)	36 709	(333.3%)	59 586	(541.1%)	10 022	481.6%	266.3%
Cash/cash equivalents at the year begin:	3 702	(3 498)	3 661	98.9%	22 733	614.1%	26 538	(758.7%)	3 661	(104.7%)	45 432	99.5%	(41.6%)
Cash/cash equivalents at the year end:	(936)	(14 510)	22 733	(2 429.3%)	26 538	(2 835.9%)	63 247	(435.9%)	63 247	(435.9%)	55 454	383.7%	14.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 931	8.6%	2 887	3.6%	3 301	4.1%	67 922	83.8%	81 041	23.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 921	22.8%	1 646	5.4%	1 284	4.2%	20 530	67.6%	30 381	8.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 076	9.6%	2 603	4.1%	2 561	4.0%	52 146	82.3%	63 386	18.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 120	8.2%	1 422	3.7%	1 395	3.7%	32 156	84.4%	38 093	11.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	4 223	8.6%	1 939	3.9%	1 911	3.9%	41 241	83.6%	49 313	14.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 375	6.9%	2 072	3.3%	1 991	3.1%	55 029	86.7%	63 467	18.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 684	13.0%	1 280	6.2%	624	3.0%	16 110	77.8%	20 699	6.0%	-	-	-
Total By Income Source	34 330	9.9%	13 848	4.0%	13 066	3.8%	285 136	82.3%	346 381	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	4 614	12.3%	2 370	6.3%	1 889	5.0%	28 664	76.4%	37 537	10.8%	-	-	-
Commercial	3 614	17.8%	1 016	5.0%	847	4.2%	14 796	73.0%	20 274	5.9%	-	-	-
Households	25 449	9.0%	10 184	3.6%	10 053	3.6%	236 317	83.8%	282 003	81.4%	-	-	-
Other	653	9.9%	278	4.2%	278	4.2%	5 359	81.6%	6 568	1.9%	-	-	-
Total By Customer Group	34 330	9.9%	13 848	4.0%	13 066	3.8%	285 136	82.3%	346 381	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 304	100.0%	-	-	-	-	-	-	4 304	29.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 946	76.4%	591	5.7%	1 782	17.1%	77	.7%	10 395	70.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	12 250	83.3%	591	4.0%	1 782	12.1%	77	.5%	14 699	100.0%

Contact Details

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr T G Banda	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	704 224	704 224	195 397	27.7%	156 523	22.2%	158 989	22.6%	510 908	72.5%	160 861	74.7%	(1.2%)
Property rates	107 627	107 627	30 958	28.8%	18 324	17.0%	23 583	21.9%	72 865	67.7%	21 099	71.6%	11.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	218 806	218 806	54 928	25.1%	43 180	19.7%	46 389	21.2%	144 497	66.0%	42 137	68.7%	10.1%
Service charges - water revenue	73 783	73 783	16 529	22.4%	17 489	23.7%	16 872	22.9%	50 891	69.0%	18 957	78.2%	(11.0%)
Service charges - sanitation revenue	51 854	51 854	12 716	24.5%	12 817	24.7%	12 865	24.8%	38 398	74.1%	11 915	74.9%	8.0%
Service charges - refuse revenue	49 034	49 034	12 132	24.7%	11 824	24.1%	11 905	24.3%	35 861	73.1%	11 394	75.0%	4.5%
Service charges - other	-	-	231	-	384	-	352	-	968	-	202	-	74.6%
Rental of facilities and equipment	3 577	3 577	1 058	29.6%	1 204	33.7%	1 074	30.0%	3 336	93.3%	884	63.2%	21.5%
Interest earned - external investments	-	-	20	-	9	-	21	-	50	-	7	-	197.1%
Interest earned - outstanding debtors	39 133	39 133	11 050	28.2%	11 748	30.0%	12 082	30.9%	34 880	89.1%	10 289	83.6%	17.4%
Dividends received	-	-	250	-	8	-	750	-	1 008	-	300	-	150.0%
Fines	4 353	4 353	610	14.0%	119	2.7%	84	1.9%	813	18.7%	533	34.9%	(84.2%)
Licences and permits	46	46	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	129 369	129 369	53 418	41.3%	38 186	29.5%	32 428	25.1%	124 032	95.9%	41 396	99.7%	(21.7%)
Other own revenue	26 040	26 040	1 496	5.7%	1 230	4.7%	582	2.2%	3 307	12.7%	1 292	11.3%	(55.0%)
Gains on disposal of PPE	604	604	-	-	-	-	1	.1%	1	.1%	457	70.4%	(99.8%)
Operating Expenditure	698 505	698 505	163 914	23.5%	115 872	16.6%	174 664	25.0%	454 451	65.1%	117 833	61.9%	48.2%
Employee related costs	206 807	206 807	54 295	26.3%	52 521	25.4%	53 792	26.0%	160 608	77.7%	63 680	82.2%	(15.5%)
Remuneration of councillors	11 897	11 897	2 903	24.4%	3 445	29.0%	3 732	31.4%	10 080	84.7%	5 190	110.1%	(28.1%)
Debt impairment	98 869	98 869	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	77 867	77 867	-	-	-	-	-	-	-	-	-	-	-
Finance charges	7 452	7 452	5 417	72.7%	3 273	43.9%	(227)	(3.0%)	8 463	113.6%	2 224	90.7%	(110.2%)
Bulk purchases	134 236	134 236	45 825	34.1%	3 662	2.7%	41 921	31.2%	91 409	68.1%	2 168	40.7%	1 833.6%
Other Materials	23 078	23 078	14 307	62.0%	6 095	26.4%	5 004	21.7%	25 406	110.1%	7 787	75.5%	(35.7%)
Contracted services	23 308	23 308	6 728	28.9%	5 135	22.0%	4 510	19.3%	16 373	70.2%	4 843	75.3%	(6.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	114 990	114 990	34 439	29.9%	41 741	36.3%	65 933	57.3%	142 113	123.6%	31 941	124.8%	106.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 719	5 719	31 482		40 651		(15 676)		56 458		43 028		
Transfers recognised - capital	71 889	71 889	30 716	42.7%	9 931	13.8%	19 998	27.8%	60 644	84.4%	38 376	101.2%	(47.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	8 000	8 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	85 608	85 608	62 198		50 582		4 322		117 102		81 404		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	85 608	85 608	62 198		50 582		4 322		117 102		81 404		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	85 608	85 608	62 198		50 582		4 322		117 102		81 404		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	85 608	85 608	62 198		50 582		4 322		117 102		81 404		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	776 555	776 555	206 017	26.5%	166 445	21.4%	177 301	22.8%	549 764	70.8%	199 058	86.2%	(10.9%)
Property rates, penalties and collection charges	107 627	107 627	30 958	28.8%	18 324	17.0%	21 582	20.1%	70 865	65.8%	21 099	71.6%	2.3%
Service charges	394 521	394 521	96 537	24.5%	85 695	21.7%	88 384	22.4%	270 615	68.6%	84 724	72.4%	4.3%
Other revenue	34 016	34 016	3 413	10.0%	2 553	7.5%	2 806	8.2%	8 773	25.8%	3 167	22.8%	(11.4%)
Government - operating	129 369	129 369	53 418	41.3%	38 186	29.5%	32 428	25.1%	124 032	95.9%	41 396	99.7%	(21.7%)
Government - capital	71 889	71 889	10 621	14.8%	9 931	13.8%	19 998	27.8%	40 549	56.4%	38 376	-	(47.9%)
Interest	39 133	39 133	11 070	28.3%	11 757	30.0%	12 103	30.9%	34 930	89.3%	10 296	83.7%	17.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(521 769)	(521 769)	(166 723)	32.0%	(97 455)	18.7%	(136 097)	26.1%	(400 275)	76.7%	(121 087)	76.7%	12.4%
Suppliers and employees	(514 317)	(514 317)	(161 306)	31.4%	(94 182)	18.3%	(133 384)	25.9%	(388 872)	75.6%	(118 816)	76.4%	12.3%
Finance charges	(7 452)	(7 452)	(5 417)	72.7%	(3 273)	43.9%	(2 714)	36.4%	(11 404)	153.0%	(2 270)	92.4%	19.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	254 786	254 786	39 294	15.4%	68 991	27.1%	41 204	16.2%	149 489	58.7%	77 971	115.2%	(47.2%)
Cash Flow from Investing Activities													
Receipts	8 000	8 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	8 000	8 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 889)	(79 889)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(79 889)	(79 889)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(71 889)	(71 889)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	182 897	182 897	39 294	21.5%	68 991	37.7%	41 204	22.5%	149 489	81.7%	77 971	218.4%	(47.2%)
Cash/cash equivalents at the year begin:	-	-	20 095	-	59 389	-	128 380	-	20 095	-	49 222	-	160.8%
Cash/cash equivalents at the year end:	182 897	182 897	59 389	32.5%	128 380	70.2%	169 584	92.7%	169 584	92.7%	127 194	146.1%	33.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 395	3.2%	4 717	2.8%	3 997	2.4%	152 312	91.5%	166 422	25.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 119	25.5%	1 600	6.7%	1 302	5.4%	14 970	62.4%	23 990	3.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 928	7.2%	2 359	4.3%	1 749	3.2%	46 245	85.2%	54 280	8.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 153	2.2%	2 650	1.8%	2 900	2.0%	134 988	93.9%	143 691	21.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	3 129	2.2%	2 959	2.1%	2 900	2.0%	134 988	93.8%	143 976	21.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 960	3.1%	3 985	3.1%	3 625	2.9%	115 504	90.9%	127 073	19.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	549	42.8%	734	57.2%	-	-	-	-	1 283	.2%	-	-	-
Total By Income Source	26 233	4.0%	19 004	2.9%	16 471	2.5%	599 007	90.7%	660 714	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 466	10.6%	1 648	7.1%	1 395	6.0%	17 825	76.4%	23 334	3.5%	-	-	-
Commercial	8 683	18.4%	2 169	4.6%	1 291	2.7%	35 150	74.3%	47 292	7.2%	-	-	-
Households	15 084	2.6%	15 186	2.6%	13 786	2.3%	546 032	92.5%	590 088	89.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 233	4.0%	19 004	2.9%	16 471	2.5%	599 007	90.7%	660 714	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 061	7.6%	-	-	-	-	123 076	92.4%	133 137	96.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 184	37.7%	808	25.7%	344	11.0%	803	25.6%	3 139	2.3%
Auditor-General	46	3.7%	193	15.8%	-	-	987	80.5%	1 226	.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	11 291	8.2%	1 001	.7%	344	.3%	124 866	90.8%	137 501	100.0%

Contact Details

Municipal Manager	Mr Busa Molatseli	058 303 5732
Financial Manager	Mr Khiba	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

Operating Revenue and Expenditure	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	307 805	307 805	89 639	29.1%	83 312	27.1%	61 261	19.9%	234 212	76.1%	72 303	82.7%	(15.3%)
Property rates	18 429	18 429	5 308	28.8%	4 405	23.9%	4 437	24.1%	14 150	76.8%	4 084	70.4%	8.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	47 973	47 973	6 661	13.9%	6 736	14.0%	7 322	15.3%	20 719	43.2%	8 364	60.1%	(12.5%)
Service charges - water revenue	49 940	49 940	17 362	34.8%	20 017	40.1%	20 455	41.0%	57 833	115.8%	13 782	87.6%	48.4%
Service charges - sanitation revenue	20 512	6 414	31.3%	6 487	31.6%	6 491	31.6%	19 393	94.5%	6 523	112.3%	(.5%)	
Service charges - refuse revenue	20 073	20 073	6 607	32.9%	6 594	32.8%	6 581	32.8%	19 782	98.5%	6 276	89.2%	4.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	326	326	127	38.8%	110	33.8%	99	30.2%	336	102.8%	91	74.9%	8.6%
Interest earned - external investments	400	400	103	25.8%	498	124.5%	199	49.7%	800	200.0%	158	71.9%	26.0%
Interest earned - outstanding debtors	35 727	35 727	6 513	18.2%	6 256	17.5%	7 934	22.2%	20 703	57.9%	5 012	72.2%	58.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	200	200	56	28.0%	27	13.5%	29	14.5%	112	56.0%	61	338.1%	(52.1%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	83 002	83 002	34 564	41.6%	26 508	31.9%	307	.4%	61 379	73.9%	21 810	99.5%	(98.6%)
Other own revenue	31 223	31 223	5 925	19.0%	5 674	18.2%	7 406	23.7%	19 005	60.9%	6 143	50.8%	20.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	307 425	307 425	86 667	28.2%	189 249	61.6%	70 712	23.0%	346 628	112.8%	51 851	88.0%	36.4%
Employee related costs	75 196	75 196	21 512	28.6%	22 311	29.7%	22 214	29.5%	66 038	87.8%	17 595	74.6%	26.3%
Remuneration of councillors	7 063	7 063	2 862	40.5%	1 548	21.9%	1 742	24.7%	6 152	87.1%	1 291	60.4%	34.9%
Debt impairment	41 806	41 806	27 949	66.9%	10 519	25.2%	431	1.0%	38 899	93.0%	4 126	54.4%	(89.6%)
Depreciation and asset impairment	68 544	68 544	-	-	-	-	-	-	-	-	474	.7%	(100.0%)
Finance charges	1 200	1 200	-	-	-	-	4 304	358.7%	4 304	358.7%	-	-	(100.0%)
Bulk purchases	45 971	45 971	11 918	25.9%	3 226	7.0%	3 382	7.4%	18 526	40.3%	5 818	58.0%	(41.9%)
Other Materials	11 213	11 213	2 892	25.8%	118 749	1 059.1%	1 234	11.0%	122 875	1 095.9%	2 468	61.7%	(50.0%)
Contracted services	8 965	8 965	363	4.1%	534	6.0%	564	6.3%	1 461	16.3%	333	31.2%	69.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	47 467	47 467	19 170	40.4%	32 362	68.2%	36 841	77.6%	88 373	186.2%	21 341	328.3%	72.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	(1 593)	-	(100.0%)
Surplus/(Deficit)	380	380	2 972		(105 937)		(9 451)		(112 417)		20 452		
Transfers recognised - capital	64 218	64 218	11 391	17.7%	8 402	13.1%	26 689	41.6%	46 482	72.4%	-	30.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 598	64 598	14 363		(97 535)		17 238		(65 935)		20 452		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	64 598	64 598	14 363		(97 535)		17 238		(65 935)		20 452		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64 598	64 598	14 363		(97 535)		17 238		(65 935)		20 452		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64 598	64 598	14 363		(97 535)		17 238		(65 935)		20 452		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	237 950	237 950	67 204	28.2%	61 159	25.7%	52 482	22.1%	180 846	76.0%	52 126	88.9%	.7%
Property rates, penalties and collection charges	8 780	8 780	1 958	22.3%	2 440	27.8%	1 950	22.2%	6 348	72.3%	1 038	69.0%	87.8%
Service charges	63 178	63 178	12 195	19.3%	12 220	19.3%	11 076	17.5%	35 492	56.2%	7 268	73.7%	52.4%
Other revenue	17 172	17 172	3 500	20.4%	3 793	22.1%	3 206	18.7%	10 499	61.1%	4 207	74.2%	(23.8%)
Government - operating	83 002	83 002	34 820	42.0%	26 508	31.9%	20 071	24.2%	81 399	98.1%	21 767	99.5%	(7.8%)
Government - capital	64 218	64 218	14 098	22.0%	15 714	24.5%	15 868	24.7%	45 681	71.1%	17 401	90.1%	(8.8%)
Interest	1 599	1 599	633	39.6%	484	30.3%	310	19.4%	1 427	89.3%	445	74.5%	(30.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(202 725)	(202 725)	(59 558)	29.4%	(53 569)	26.4%	(48 611)	24.0%	(161 737)	79.8%	(43 765)	59.4%	11.1%
Suppliers and employees	(201 525)	(201 525)	(59 558)	29.6%	(53 569)	26.6%	(48 611)	24.1%	(161 737)	80.3%	(43 765)	59.7%	11.1%
Finance charges	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 224	35 224	7 647	21.7%	7 591	21.6%	3 872	11.0%	19 109	54.2%	8 361	(98.0%)	(53.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 218)	(64 218)	(10 931)	17.0%	(17 995)	28.0%	(12 170)	19.0%	(41 096)	64.0%	(8 635)	54.7%	40.9%
Capital assets	(64 218)	(64 218)	(10 931)	17.0%	(17 995)	28.0%	(12 170)	19.0%	(41 096)	64.0%	(8 635)	54.7%	40.9%
Net Cash from/(used) Investing Activities	(64 218)	(64 218)	(10 931)	17.0%	(17 995)	28.0%	(12 170)	19.0%	(41 096)	64.0%	(8 635)	76.8%	40.9%
Cash Flow from Financing Activities													
Receipts	147	147	39	26.5%	27	18.5%	31	21.0%	97	66.0%	42	74.1%	(26.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	147	147	39	26.5%	27	18.5%	31	21.0%	97	66.0%	42	74.1%	(26.5%)
Payments	(8 637)	(8 637)	-	-	-	-	-	-	-	-	(333)	5.1%	(100.0%)
Repayment of borrowing	(8 637)	(8 637)	-	-	-	-	-	-	-	-	(333)	5.1%	(100.0%)
Net Cash from/(used) Financing Activities	(8 490)	(8 490)	39	(.5%)	27	(.3%)	31	(.4%)	97	(1.1%)	(291)	4.0%	(110.6%)
Net Increase/(Decrease) in cash held	(37 483)	(37 483)	(3 245)	8.7%	(10 377)	27.7%	(8 268)	22.1%	(21 890)	58.4%	(565)	12.1%	1 363.9%
Cash/cash equivalents at the year begin:	7 269	7 269	7 269	100.0%	4 024	55.4%	(6 353)	(87.4%)	7 269	100.0%	73 221	100.0%	(108.7%)
Cash/cash equivalents at the year end:	(30 214)	(30 214)	4 024	(13.3%)	(6 353)	21.0%	(14 621)	48.4%	(14 621)	48.4%	72 656	(252.2%)	(120.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 786	3.4%	2 279	2.8%	2 474	3.0%	75 259	90.9%	82 798	22.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 333	31.1%	308	4.1%	181	2.4%	4 685	62.4%	7 507	2.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 392	5.6%	638	2.6%	550	2.2%	22 289	89.6%	24 870	6.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 414	3.1%	998	2.2%	987	2.1%	42 926	92.7%	46 326	12.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 305	2.5%	1 106	2.1%	1 099	2.1%	47 944	93.2%	51 454	14.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 869	3.1%	4 219	2.7%	4 903	3.2%	141 221	91.0%	155 212	42.2%	-	-	-
Total By Income Source	14 099	3.8%	9 548	2.6%	10 194	2.8%	334 325	90.8%	368 166	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	269	5.2%	252	4.9%	383	7.4%	4 257	82.5%	5 161	1.4%	-	-	-
Commercial	3 577	32.6%	307	2.8%	168	1.5%	6 918	63.1%	10 970	3.0%	-	-	-
Households	815	4.7%	724	4.1%	1 269	7.2%	14 715	84.0%	17 523	4.8%	-	-	-
Other	9 438	2.8%	8 265	2.5%	8 374	2.5%	308 436	92.2%	334 512	90.9%	-	-	-
Total By Customer Group	14 099	3.8%	9 548	2.6%	10 194	2.8%	334 325	90.8%	368 166	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 454	3.6%	2	-	5 168	4.2%	112 683	92.1%	122 307	87.2%
Bulk Water	30	8.2%	-	-	61	16.9%	271	74.9%	362	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	1 859	100.0%	1 859	1.3%
Trade Creditors	-	-	-	-	-	-	5 545	100.0%	5 545	4.0%
Auditor-General	-	-	-	-	-	-	16	100.0%	16	-
Other	-	-	444	4.4%	222	2.2%	9 486	93.4%	10 152	7.2%
Total	4 484	3.2%	446	.3%	5 451	3.9%	129 861	92.6%	140 241	100.0%

Contact Details

Municipal Manager	Mr Lekgetho Mokgalthe	058 863 2811
Financial Manager	Mr T G Makgale	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 627 865	1 619 506	427 544	26.3%	299 758	18.4%	315 216	19.5%	1 042 519	64.4%	304 770	70.7%	3.4%
Property rates	207 596	207 596	65 044	31.3%	15 126	7.3%	33 379	16.1%	113 548	54.7%	51 891	58.5%	(35.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	568 818	562 052	80 213	14.1%	57 858	10.2%	70 548	12.6%	208 620	37.1%	68 525	44.5%	3.0%
Service charges - water revenue	73 882	73 882	14 129	19.1%	19 479	26.4%	18 066	24.5%	51 673	69.9%	14 516	69.6%	24.5%
Service charges - sanitation revenue	39 224	39 224	8 170	20.8%	8 216	20.9%	8 184	20.9%	24 570	62.6%	8 735	68.2%	(6.3%)
Service charges - refuse revenue	32 860	32 860	7 448	22.7%	7 433	22.6%	7 470	22.7%	22 351	68.0%	8 118	66.8%	(8.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 058	1 054	198	9.6%	516	25.1%	263	25.0%	977	92.8%	(1 287)	64.8%	(120.5%)
Interest earned - external investments	2 400	2 900	818	34.1%	575	24.0%	315	10.9%	1 708	58.9%	334	59.3%	(5.5%)
Interest earned - outstanding debtors	26 500	30 000	6 945	26.2%	7 671	28.9%	8 055	26.9%	22 671	75.6%	6 677	71.4%	20.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 055	6 010	822	13.6%	1 593	26.3%	1 582	26.3%	3 997	66.5%	301	57.0%	426.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	564 907	564 266	215 437	38.1%	170 199	30.1%	154 450	27.4%	540 086	95.7%	129 372	95.9%	19.4%
Other own revenue	103 565	99 662	28 321	27.3%	11 091	10.7%	12 905	12.9%	52 317	52.5%	17 589	52.9%	(26.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 555 465	1 535 506	247 691	15.9%	213 653	13.7%	248 226	16.2%	709 571	46.2%	357 330	62.9%	(30.5%)
Employee related costs	447 899	435 380	108 656	24.3%	109 118	24.4%	110 760	25.4%	328 533	75.5%	105 621	72.4%	4.9%
Remuneration of councillors	24 098	21 829	5 083	21.1%	5 766	23.9%	5 640	25.8%	16 489	75.5%	5 614	72.9%	.5%
Debt impairment	70 050	70 000	2 934	4.2%	398	.6%	-	-	3 332	4.8%	813	2.2%	(100.0%)
Depreciation and asset impairment	50 000	52 866	-	-	-	-	-	-	-	-	-	-	-
Finance charges	6 000	4 500	2 258	37.6%	(1 832)	(30.5%)	1 617	35.9%	2 042	45.4%	2 921	58.4%	(44.6%)
Bulk purchases	400 838	244 982	-	-	26 316	6.6%	32 456	13.2%	58 772	24.0%	20 779	53.9%	56.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	3 810	-	(100.0%)
Contracted services	87 140	126 621	9 564	11.0%	15 265	17.5%	23 900	18.9%	48 730	38.5%	16 659	67.1%	43.5%
Transfers and grants	105 000	109 000	8 755	8.3%	8 745	8.3%	13 974	12.8%	31 474	28.9%	55 419	74.8%	(74.8%)
Other expenditure	364 439	470 328	110 442	30.3%	49 878	13.7%	59 878	12.7%	220 199	46.8%	145 695	75.8%	(58.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	72 400	84 000	179 853		86 105		66 990		332 948		(52 560)		
Transfers recognised - capital	185 520	182 520	94 688	51.0%	42 200	22.7%	45 632	25.0%	182 520	100.0%	59 644	100.0%	(23.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	257 920	266 520	274 541		128 305		112 622		515 468		7 084		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	257 920	266 520	274 541		128 305		112 622		515 468		7 084		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	257 920	266 520	274 541		128 305		112 622		515 468		7 084		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	257 920	266 520	274 541		128 305		112 622		515 468		7 084		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	257 920	266 520	38 661	15.0%	58 452	22.7%	27 202	10.2%	124 315	46.6%	41 196	50.6%	(34.0%)
National Government	185 520	182 520	29 202	15.7%	42 427	22.9%	17 908	9.8%	89 538	49.1%	17 466	48.2%	2.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	185 520	182 520	29 202	15.7%	42 427	22.9%	17 908	9.8%	89 538	49.1%	17 466	48.2%	2.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	72 400	84 000	9 459	13.1%	16 025	22.1%	9 294	11.1%	34 778	41.4%	23 731	55.6%	(60.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	257 920	266 520	38 661	15.0%	58 452	22.7%	27 202	10.2%	124 315	46.6%	41 196	50.6%	(34.0%)
Governance and Administration	6 000	5 450	2 022	33.7%	331	5.5%	(1 464)	(26.9%)	889	16.3%	130	26.0%	(1 224.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	64	52.4%	(100.0%)
Corporate Services	6 000	5 450	2 022	33.7%	331	5.5%	(1 464)	(26.9%)	889	16.3%	66	-	(2 306.4%)
Community and Public Safety	73 787	66 671	13 649	18.5%	26 669	36.1%	12 594	18.9%	52 912	79.4%	3 396	24.5%	270.8%
Community & Social Services	30 594	30 384	10 231	33.4%	11 663	38.1%	7 485	24.6%	29 379	96.7%	3 384	30.2%	121.2%
Sport And Recreation	34 793	35 237	3 418	9.8%	13 956	40.1%	5 110	14.5%	22 484	63.8%	-	16.5%	(100.0%)
Public Safety	7 800	1 050	-	-	1 050	13.5%	-	-	1 050	100.0%	13	25.1%	(100.0%)
Housing	600	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	86 782	101 939	14 629	16.9%	16 728	19.3%	9 092	8.9%	40 448	39.7%	6 190	58.7%	46.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	86 782	101 939	14 629	16.9%	16 728	19.3%	9 092	8.9%	40 448	39.7%	6 190	58.7%	46.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	77 608	81 717	5 171	6.7%	13 416	17.3%	6 598	8.1%	25 185	30.8%	29 937	61.4%	(78.0%)
Electricity	10 048	14 576	1 943	19.3%	1 866	18.6%	47	.3%	3 855	26.4%	9 601	50.4%	(99.5%)
Water	50 168	44 999	1 719	3.4%	10 540	21.0%	6 551	14.6%	18 811	41.8%	4 665	40.2%	40.4%
Waste Water Management	17 391	22 142	1 509	8.7%	1 010	5.8%	-	-	2 519	11.4%	15 671	117.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 744	10 744	3 190	23.2%	1 309	9.5%	382	3.6%	4 881	45.4%	1 542	36.2%	(75.2%)

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 813 385	1 802 026	443 823	24.5%	316 506	17.5%	323 259	17.9%	1 083 588	60.1%	324 420	67.6%	(.4%)
Property rates, penalties and collection charges	207 596	207 596	10 859	5.2%	24 300	11.7%	27 421	13.2%	62 581	30.1%	20 787	24.9%	31.9%
Service charges	714 784	708 018	79 918	11.2%	55 550	7.8%	32 421	4.6%	167 888	23.7%	72 340	40.9%	(55.2%)
Other revenue	111 678	106 726	35 159	31.5%	16 010	14.3%	59 268	55.5%	110 436	103.5%	37 456	109.1%	58.2%
Government - operating	564 907	564 266	215 437	38.1%	170 199	30.1%	150 147	26.6%	535 783	95.0%	129 322	95.9%	16.1%
Government - capital	185 520	182 520	94 688	51.0%	42 200	22.7%	45 632	25.0%	182 520	100.0%	59 644	100.0%	(23.5%)
Interest	28 900	32 900	7 763	26.9%	8 246	28.5%	8 370	25.4%	24 379	74.1%	4 871	20.0%	71.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 429 415)	(1 408 140)	(391 873)	27.4%	(292 638)	20.5%	(307 040)	21.8%	(991 551)	70.4%	(234 891)	71.0%	30.7%
Suppliers and employees	(1 324 415)	(828 812)	(382 870)	28.9%	(272 039)	20.5%	(271 418)	32.7%	(926 326)	111.8%	(184 416)	69.5%	47.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(105 000)	(579 328)	(9 004)	8.6%	(20 600)	19.6%	(35 622)	6.1%	(65 225)	11.3%	(50 475)	83.3%	(29.4%)
Net Cash from/(used) Operating Activities	383 970	393 886	51 950	13.5%	23 868	6.2%	16 219	4.1%	92 037	23.4%	89 528	57.1%	(81.9%)
Cash Flow from Investing Activities													
Receipts	6 000	-	(3 945)	(65.8%)	26 378	439.6%	13 577	-	36 011	-	(43 500)	-	(131.2%)
Proceeds on disposal of PPE	6 000	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(3 945)	-	26 378	-	13 577	-	36 011	-	(43 500)	-	(131.2%)
Payments	(257 920)	(266 520)	(38 661)	15.0%	(49 694)	19.3%	(20 927)	7.9%	(109 282)	41.0%	(41 196)	78.8%	(49.2%)
Capital assets	(257 920)	(266 520)	(38 661)	15.0%	(49 694)	19.3%	(20 927)	7.9%	(109 282)	41.0%	(41 196)	78.8%	(49.2%)
Net Cash from/(used) Investing Activities	(251 920)	(266 520)	(42 606)	16.9%	(23 316)	9.3%	(7 349)	2.8%	(73 271)	27.5%	(84 696)	73.4%	(91.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 000)	(4 500)	(1 999)	33.3%	-	-	(2 035)	45.2%	(4 034)	89.6%	(2 477)	41.3%	(17.8%)
Repayment of borrowing	(6 000)	(4 500)	(1 999)	33.3%	-	-	(2 035)	45.2%	(4 034)	89.6%	(2 477)	41.3%	(17.8%)
Net Cash from/(used) Financing Activities	(6 000)	(4 500)	(1 999)	33.3%	-	-	(2 035)	45.2%	(4 034)	89.6%	(2 477)	41.3%	(17.8%)
Net Increase/(Decrease) in cash held	126 050	122 866	7 345	5.8%	552	.4%	6 835	5.6%	14 731	12.0%	2 355	31.1%	190.2%
Cash/cash equivalents at the year begin:	3 000	2 995	8 592	286.4%	15 937	531.2%	16 489	550.6%	8 592	286.9%	45 061	(78.0%)	(63.4%)
Cash/cash equivalents at the year end:	129 050	125 861	15 937	12.3%	16 489	12.8%	23 324	18.5%	23 324	18.5%	47 416	26.9%	(50.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 376	2.2%	8 255	2.5%	5 990	1.8%	314 307	93.6%	335 928	32.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 932	16.8%	4 340	3.0%	3 724	2.6%	110 424	77.5%	142 420	13.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 379	3.5%	7 507	2.8%	6 734	2.5%	245 315	91.2%	268 935	26.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 255	2.4%	2 977	2.2%	2 843	2.1%	127 022	93.3%	136 097	13.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 969	2.1%	2 731	1.9%	2 625	1.8%	134 028	94.2%	142 352	13.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	304	4.6%	62	1.0%	105	1.6%	6 077	92.8%	6 549	.6%	-	-	-
Total By Income Source	47 215	4.6%	25 874	2.5%	22 020	2.1%	937 172	90.8%	1 032 280	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	12 998	11.8%	11 956	10.9%	9 198	8.4%	75 916	69.0%	110 067	10.7%	-	-	-
Commercial	25 001	11.6%	4 850	2.3%	3 807	1.8%	181 383	84.3%	215 040	20.8%	-	-	-
Households	12 230	1.9%	12 330	1.9%	10 276	1.6%	617 706	94.7%	652 542	63.2%	-	-	-
Other	(3 015)	(5.5%)	(3 261)	(6.0%)	(1 262)	(2.3%)	62 168	113.8%	54 631	5.3%	-	-	-
Total By Customer Group	47 215	4.6%	25 874	2.5%	22 020	2.1%	937 172	90.8%	1 032 280	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	37 486	2.0%	34 983	1.9%	33 093	1.8%	1 755 834	94.3%	1 861 396	93.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 553	100.0%	-	-	-	-	-	-	3 553	.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 721	100.0%	-	-	-	-	-	-	3 721	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 293	100.0%	-	-	-	-	-	-	6 293	.3%
Auditor-General	1 364	42.5%	-	-	269	8.4%	1 579	49.2%	3 213	.2%
Other	1 044	1.0%	12 333	11.7%	960	.9%	91 244	86.4%	105 582	5.3%
Total	53 461	2.7%	47 316	2.4%	34 323	1.7%	1 848 657	93.2%	1 983 757	100.0%

Contact Details

Municipal Manager	Adv MR Tsupa	058 718 3767
Financial Manager	Mr M A Mofokeng	058 718 3709

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	125 686	129 614	45 715	36.4%	39 910	31.8%	27 656	21.3%	113 281	87.4%	36 050	82.0%	(23.3%)
Property rates	11 993	11 993	6 963	58.1%	1 474	12.3%	1 498	12.5%	9 935	82.8%	933	54.8%	60.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 209	11 523	2 242	24.4%	1 879	20.4%	1 872	16.2%	5 993	52.0%	1 758	79.3%	6.5%
Service charges - water revenue	7 710	10 765	2 010	26.1%	3 483	45.2%	1 951	18.1%	7 444	69.1%	1 954	79.7%	(.1%)
Service charges - sanitation revenue	6 885	8 342	1 954	28.4%	2 255	32.7%	2 286	27.4%	6 495	77.9%	1 635	77.7%	39.8%
Service charges - refuse revenue	6 570	7 835	1 852	28.2%	2 130	32.4%	2 152	27.5%	6 134	78.3%	1 560	75.2%	37.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 593	4 480	1 010	22.0%	7 264	158.2%	136	3.0%	8 410	187.7%	114	40.5%	19.1%
Interest earned - external investments	244	207	4	1.5%	472	193.5%	8	3.8%	484	234.2%	17	17.1%	(53.6%)
Interest earned - outstanding debtors	11 928	12 094	2 299	19.3%	2 228	18.7%	2 422	20.0%	6 949	57.5%	2 393	61.6%	1.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	75	50	3	4.3%	1	.8%	1	2.9%	5	10.5%	5	50.5%	(71.0%)
Licences and permits	28	25	6	20.0%	6	19.8%	6	25.1%	17	70.2%	5	70.0%	20.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 840	61 088	27 189	43.3%	18 641	29.7%	15 258	25.0%	61 088	100.0%	25 548	98.5%	(40.3%)
Other own revenue	3 612	1 213	183	5.1%	78	2.2%	66	5.4%	326	26.9%	128	78.2%	(48.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	125 635	129 675	26 765	21.3%	39 305	31.3%	31 816	24.5%	97 886	75.5%	26 629	65.8%	19.5%
Employee related costs	66 871	62 961	13 874	20.7%	13 406	20.0%	13 413	21.3%	40 693	64.6%	13 209	73.2%	1.5%
Remuneration of councillors	4 805	5 274	1 134	23.6%	1 119	23.3%	1 592	30.2%	3 846	72.9%	1 251	79.8%	27.3%
Debt impairment	1 006	1 006	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 984	1 384	-	-	-	-	-	-	-	-	-	-	-
Finance charges	634	134	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	17 125	22 688	5 926	34.6%	9 004	52.6%	7 049	31.1%	21 980	96.9%	2 157	54.5%	226.8%
Other Materials	-	-	49	-	-	-	-	-	49	-	-	-	-
Contracted services	2 900	2 244	-	-	1 278	44.1%	612	27.3%	1 891	84.2%	874	82.0%	(29.9%)
Transfers and grants	-	3 010	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 311	30 974	5 782	19.1%	14 497	47.8%	9 149	29.5%	29 428	95.0%	9 139	73.5%	.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	51	(62)	18 949		605		(4 160)		15 395		9 421		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51	(62)	18 949		605		(4 160)		15 395		9 421		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51	(62)	18 949		605		(4 160)		15 395		9 421		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51	(62)	18 949		605		(4 160)		15 395		9 421		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51	(62)	18 949		605		(4 160)		15 395		9 421		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	156 902	154 038	47 758	30.4%	37 149	23.7%	40 540	26.3%	125 448	81.4%	40 513	80.0%	.1%
Property rates, penalties and collection charges	9 594	8 395	2 903	30.3%	2 723	28.4%	1 218	14.5%	6 843	81.5%	1 707	36.1%	(28.7%)
Service charges	24 162	25 547	4 910	20.3%	4 784	19.8%	5 793	22.7%	15 488	60.6%	4 587	40.4%	26.3%
Other revenue	3 648	2 867	1 301	35.7%	935	25.6%	3 085	107.6%	5 321	185.6%	3 249	222.0%	(5.1%)
Government - operating	62 840	61 088	27 189	43.3%	18 641	29.7%	15 258	25.0%	61 088	100.0%	25 548	99.1%	(40.3%)
Government - capital	47 530	47 530	11 455	24.1%	10 067	21.2%	15 186	32.0%	36 708	77.2%	5 421	101.5%	180.1%
Interest	9 129	8 611	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(130 255)	(101 794)	(20 758)	15.9%	(27 189)	20.9%	(24 493)	24.1%	(72 441)	71.2%	(28 900)	76.0%	(15.2%)
Suppliers and employees	(129 621)	(73 120)	(20 601)	15.9%	(26 972)	20.8%	(24 392)	33.4%	(71 964)	98.4%	(27 404)	76.8%	(11.0%)
Finance charges	(634)	(1 245)	(157)	24.8%	(217)	34.2%	(102)	8.2%	(476)	38.3%	(1 495)	57.3%	(93.2%)
Transfers and grants	-	(27 428)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	26 647	52 244	27 000	101.3%	9 960	37.4%	16 046	30.7%	53 007	101.5%	11 613	88.8%	38.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 530)	(47 530)	(7 745)	16.3%	(8 209)	17.3%	(14 578)	30.7%	(30 533)	64.2%	(9 015)	68.5%	61.7%
Capital assets	(47 530)	(47 530)	(7 745)	16.3%	(8 209)	17.3%	(14 578)	30.7%	(30 533)	64.2%	(9 015)	68.5%	61.7%
Net Cash from/(used) Investing Activities	(47 530)	(47 530)	(7 745)	16.3%	(8 209)	17.3%	(14 578)	30.7%	(30 533)	64.2%	(9 015)	68.5%	61.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(920)	(1 000)	-	-	(102)	11.1%	-	-	(102)	10.2%	(95)	2.2%	(100.0%)
Repayment of borrowing	(920)	(1 000)	-	-	(102)	11.1%	-	-	(102)	10.2%	(95)	2.2%	(100.0%)
Net Cash from/(used) Financing Activities	(920)	(1 000)	-	-	(102)	11.1%	-	-	(102)	10.2%	(95)	2.2%	(100.0%)
Net Increase/(Decrease) in cash held	(21 803)	3 714	19 255	(88.3%)	1 648	(7.6%)	1 468	39.5%	22 372	602.4%	2 503	338.7%	(41.3%)
Cash/cash equivalents at the year begin:	(3 225)	-	16 080	(498.6%)	35 335	(1 095.8%)	36 984	-	16 080	-	18 763	(6.6%)	97.1%
Cash/cash equivalents at the year end:	(25 028)	3 714	35 335	(141.2%)	36 984	(147.8%)	38 452	1 035.3%	38 452	1 035.3%	21 266	(1 258.0%)	80.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	(248)	(.6%)	930	2.3%	450	1.1%	38 561	97.1%	39 693	20.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(292)	(7.7%)	297	7.9%	75	2.0%	3 690	97.9%	3 771	1.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(694)	(3.2%)	458	2.1%	290	1.4%	21 326	99.7%	21 381	11.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(62)	(.1%)	843	2.0%	539	1.3%	39 883	96.8%	41 203	21.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	(53)	(.1%)	752	1.8%	495	1.2%	40 124	97.1%	41 318	21.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(4)	-	19	.2%	17	.2%	10 085	99.7%	10 117	5.2%	-	-	-
Interest on Arrear Debtor Accounts	7 293	19.9%	-	-	-	-	29 327	80.1%	36 620	18.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(120)	(29.5%)	19	4.6%	16	3.9%	493	121.1%	407	.2%	-	-	-
Total By Income Source	5 820	3.0%	3 318	1.7%	1 882	1.0%	183 490	94.3%	194 510	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(244)	(15.2%)	125	7.8%	144	9.0%	1 575	98.4%	1 600	.8%	-	-	-
Commercial	183	2.6%	427	6.1%	127	1.8%	6 256	89.5%	6 993	3.6%	-	-	-
Households	5 797	3.2%	2 756	1.5%	1 637	.9%	171 362	94.4%	181 552	93.3%	-	-	-
Other	85	1.9%	9	.2%	(25)	(.6%)	4 297	98.4%	4 365	2.2%	-	-	-
Total By Customer Group	5 820	3.0%	3 318	1.7%	1 882	1.0%	183 490	94.3%	194 510	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	1 036	1.7%	59 501	98.3%	60 537	51.8%
Bulk Water	-	-	-	-	143	.3%	42 673	99.7%	42 816	36.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 137	17.1%	491	7.4%	514	7.7%	4 522	67.9%	6 664	5.7%
Auditor-General	-	-	502	7.3%	983	14.4%	5 360	78.3%	6 845	5.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 137	1.0%	994	.9%	2 675	2.3%	112 056	95.9%	116 861	100.0%

Contact Details

Municipal Manager	Mr Bruce William Kannemeyer	058 913 8314
Financial Manager	Mr S A Nyapholi	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	207 999	207 999	36 065	17.3%	54 151	26.0%	69 905	33.6%	160 121	77.0%	21 418	61.4%	226.4%
Property rates	13 701	13 701	13 958	101.9%	(34)	(2.9%)	(54)	(4.9%)	13 870	101.2%	(218)	98.3%	(75.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	(112)	-	(112)	-	-	-	(100.0%)
Service charges - electricity revenue	45 023	45 023	6 250	13.9%	7 067	15.7%	6 780	15.1%	20 097	44.6%	4 907	148.0%	38.2%
Service charges - water revenue	33 717	33 717	5 238	15.5%	7 779	23.1%	9 817	29.1%	22 834	67.7%	3 617	65.3%	171.4%
Service charges - sanitation revenue	15 955	15 955	4 020	25.2%	5 916	37.1%	5 767	36.1%	15 703	98.4%	4 077	65.0%	41.5%
Service charges - refuse revenue	10 730	10 730	2 486	23.2%	3 765	35.1%	3 738	34.8%	9 989	93.1%	2 481	65.3%	50.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 230	1 230	236	19.2%	217	17.7%	231	18.8%	684	55.6%	273	67.1%	(15.4%)
Interest earned - external investments	316	316	9	2.9%	346	109.5%	164	51.8%	519	164.2%	257	91.6%	(36.2%)
Interest earned - outstanding debtors	13 734	13 734	3 532	25.7%	5 735	41.8%	6 306	45.9%	15 573	113.4%	4 982	50.2%	26.6%
Dividends received	20	20	-	-	-	-	1	4.3%	1	4.3%	-	-	(100.0%)
Fines	1 015	1 015	-	-	-	-	1	-	1	-	-	9%	(100.0%)
Licences and permits	-	-	-	-	0	-	0	-	0	-	0	-	(17.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	71 511	71 511	-	-	23 069	32.3%	36 913	51.6%	59 981	83.9%	635	.8%	5 709.2%
Other own revenue	1 048	1 048	336	32.1%	290	27.7%	353	33.7%	980	93.5%	408	82.9%	(13.5%)
Gains on disposal of PPE	-	-	-	-	0	-	-	-	0	-	-	-	-
Operating Expenditure	206 240	206 240	39 200	19.0%	64 332	31.2%	35 135	17.0%	138 667	67.2%	38 916	44.0%	(9.7%)
Employee related costs	80 256	80 256	19 036	23.7%	19 293	24.0%	18 440	23.0%	56 770	70.7%	18 146	65.3%	1.6%
Remuneration of councillors	6 794	6 794	1 327	19.5%	1 484	21.8%	1 645	24.2%	4 456	65.6%	1 633	60.9%	.7%
Debt impairment	28 884	28 884	-	-	14 442	50.0%	-	-	14 442	50.0%	-	-	-
Depreciation and asset impairment	3 939	3 939	-	-	1 970	50.0%	-	-	1 970	50.0%	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	39 366	39 366	10 665	27.1%	10 415	26.5%	2 191	5.6%	23 271	59.1%	9 446	65.2%	(76.8%)
Other Materials	6 358	6 358	1 165	18.3%	881	13.9%	465	7.3%	2 512	39.5%	610	18.2%	(23.6%)
Contracted services	3 000	3 000	1 491	49.7%	4 741	158.0%	1 959	65.3%	8 192	273.1%	1 819	228.7%	7.7%
Transfers and grants	1 764	1 764	221	12.5%	342	19.4%	368	20.9%	931	52.8%	1 262	23.8%	(70.8%)
Other expenditure	35 880	35 880	5 292	14.8%	10 765	30.0%	10 065	28.1%	26 122	72.8%	5 999	35.2%	67.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 759	1 759	(3 134)		(10 181)		34 770		21 454		(17 498)		
Transfers recognised - capital	56 668	56 668	-	-	6 278	11.1%	5 195	9.2%	11 472	20.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 427	58 427	(3 134)		(3 904)		39 965		32 927		(17 498)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	58 427	58 427	(3 134)		(3 904)		39 965		32 927		(17 498)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 427	58 427	(3 134)		(3 904)		39 965		32 927		(17 498)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 427	58 427	(3 134)		(3 904)		39 965		32 927		(17 498)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	238 858	238 858	57 308	24.0%	46 068	19.3%	37 191	15.6%	140 567	58.8%	51 916	91.9%	(28.4%)
Property rates, penalties and collection charges	10 960	10 960	1 735	15.8%	2 649	24.2%	2 360	21.5%	6 744	61.5%	2 220	63.5%	6.3%
Service charges	83 376	83 376	11 567	13.9%	10 513	12.6%	11 863	14.2%	33 943	40.7%	14 014	44.1%	(15.3%)
Other revenue	2 273	2 273	8 356	367.5%	769	33.8%	746	32.8%	9 871	434.2%	5 586	139.0%	(86.6%)
Government - operating	71 511	71 511	30 295	42.4%	22 165	31.0%	16 482	23.0%	68 942	96.4%	22 852	147.2%	(27.9%)
Government - capital	56 668	56 668	5 350	9.4%	9 970	17.6%	5 738	10.1%	21 058	37.2%	7 146	101.5%	(19.7%)
Interest	14 050	14 050	5	-	1	-	1	-	8	.1%	97	22.0%	(99.0%)
Dividends	20	20	-	-	-	-	-	-	-	-	-	-	-
Payments	(188 095)	(188 095)	(50 042)	26.6%	(38 436)	20.4%	(41 342)	22.0%	(129 820)	69.0%	(37 693)	68.0%	9.7%
Suppliers and employees	(188 095)	(188 095)	(50 042)	26.6%	(38 094)	20.3%	(41 118)	21.9%	(129 254)	68.7%	(32 376)	62.0%	27.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	(5 317)	-	(100.0%)
Transfers and grants	-	-	-	-	(342)	-	(224)	-	(566)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	50 763	50 763	7 266	14.3%	7 632	15.0%	(4 151)	(8.2%)	10 747	21.2%	14 223	191.1%	(129.2%)
Cash Flow from Investing Activities													
Receipts	-	-	12 772	-	(618)	-	23 248	-	35 402	-	1 017	-	2 185.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	12 772	-	(618)	-	23 248	-	35 402	-	1 017	-	2 185.0%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 418)	(58 418)	(20 209)	34.6%	(7 225)	12.4%	(7 662)	13.1%	(35 096)	60.1%	(15 003)	62.1%	(48.9%)
Capital assets	(58 418)	(58 418)	(20 209)	34.6%	(7 225)	12.4%	(7 662)	13.1%	(35 096)	60.1%	(15 003)	62.1%	(48.9%)
Net Cash from/(used) Investing Activities	(58 418)	(58 418)	(7 437)	12.7%	(7 843)	13.4%	15 586	(26.7%)	306	(.5%)	(13 985)	189.3%	(211.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	10	-	-	-	10	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	10	-	-	-	10	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	10	-	-	-	10	-	-	-	-
Net Increase/(Decrease) in cash held	(7 655)	(7 655)	(171)	2.2%	(201)	2.6%	11 435	(149.4%)	11 063	(144.5%)	237	244.6%	4 717.8%
Cash/cash equivalents at the year begin:	5	5	622	12 443.6%	451	9 024.9%	250	5 006.5%	622	12 443.6%	3 296	83.1%	(92.4%)
Cash/cash equivalents at the year end:	(7 650)	(7 650)	451	(5.9%)	250	(3.3%)	11 685	(152.8%)	11 685	(152.8%)	3 534	255.1%	230.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 439	4.6%	3 978	4.1%	4 270	4.4%	83 306	86.8%	95 994	29.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 692	10.1%	1 802	6.8%	1 954	7.3%	20 159	75.8%	26 607	8.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 058	3.8%	740	2.6%	620	2.2%	25 614	91.4%	28 031	8.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 899	3.0%	2 633	2.8%	2 562	2.7%	87 099	91.5%	95 194	29.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 889	2.8%	1 685	2.5%	1 633	2.4%	62 227	92.3%	67 434	21.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	1.7%	45	1.3%	43	1.3%	3 222	95.7%	3 366	1.0%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	73	1.6%	50	1.1%	48	1.1%	4 385	96.2%	4 556	1.4%	-	-	-
Total By Income Source	13 108	4.1%	10 933	3.4%	11 130	3.5%	286 012	89.0%	321 183	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	727	5.1%	636	4.4%	1 066	7.4%	11 956	83.1%	14 384	4.5%	-	-	-
Commercial	1 354	8.5%	726	4.6%	809	5.1%	12 990	81.8%	15 878	4.9%	-	-	-
Households	11 027	3.8%	9 572	3.3%	9 255	3.2%	261 045	89.7%	290 898	90.6%	-	-	-
Other	0	1.4%	0	1.2%	0	1.2%	21	96.1%	22	-	-	-	-
Total By Customer Group	13 108	4.1%	10 933	3.4%	11 130	3.5%	286 012	89.0%	321 183	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	4 473	4.9%	3 220	3.6%	82 671	91.5%	90 363	91.0%
Bulk Water	-	-	42	5.8%	0	-	693	94.2%	736	.7%
PAYE deductions	737	100.0%	-	-	-	-	-	-	737	.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	243	100.0%	-	-	-	-	-	-	243	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13	29.1%	1	3.2%	20	46.4%	9	21.3%	44	-
Auditor-General	-	-	-	-	-	-	1 756	100.0%	1 756	1.8%
Other	288	5.4%	246	4.6%	99	1.8%	4 746	88.2%	5 379	5.4%
Total	1 281	1.3%	4 762	4.8%	3 339	3.4%	89 876	90.5%	99 258	100.0%

Contact Details

Municipal Manager	Mr S M Selepe	051 924 0654
Financial Manager	Mr A M Makoe	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

[illegible]

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	107 116	107 116	45 201	42.2%	35 234	32.9%	25 797	24.1%	106 232	99.2%	25 636	90.3%	.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 451	3 451	1 430	41.4%	181	5.2%	765	22.2%	2 376	68.8%	79	2.7%	869.5%
Government - operating	102 401	102 401	43 348	42.3%	34 806	34.0%	24 795	24.2%	102 949	100.5%	25 309	99.3%	(2.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 264	1 264	423	33.4%	247	19.5%	238	18.8%	907	71.7%	248	48.4%	(4.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 704)	(104 704)	(27 645)	26.4%	(29 463)	28.1%	(31 002)	29.6%	(88 110)	84.2%	(26 411)	75.6%	17.4%
Suppliers and employees	(104 629)	(104 629)	(27 466)	26.3%	(29 104)	27.8%	(30 978)	29.6%	(87 548)	83.7%	(26 298)	71.2%	17.8%
Finance charges	(75)	(75)	(20)	26.5%	(23)	30.3%	(24)	32.0%	(67)	88.8%	(22)	86.4%	8.0%
Transfers and grants	-	-	(160)	-	(336)	-	-	-	(496)	-	(91)	-	(100.0%)
Net Cash from/(used) Operating Activities	2 412	2 412	17 556	727.8%	5 770	239.2%	(5 205)	(215.8%)	18 122	751.3%	(776)	1 167.4%	571.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 412)	(2 412)	-	-	-	-	-	-	-	-	-	86.3%	-
Capital assets	(2 412)	(2 412)	-	-	-	-	-	-	-	-	-	86.3%	-
Net Cash from/(used) Investing Activities	(2 412)	(2 412)	-	-	-	-	-	-	-	-	-	86.3%	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	(0)	17 556	#####	5 770	#####	(5 205)	#####	18 122	#####	(776)	-	571.1%
Cash/cash equivalents at the year begin:	-	-	738	-	18 294	-	24 064	-	738	-	24 178	-	(.5%)
Cash/cash equivalents at the year end:	(0)	(0)	18 294	(457 345 950.0%)	24 064	(601 604 600.0%)	18 859	(471 485 600.0%)	18 859	(471 485 600.0%)	23 403	-	(19.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	2 871	100.0%	-	-	2 871	100.0%	95 142	3 314.2%	2 471
Total By Income Source	-	-	-	-	2 871	100.0%	-	-	2 871	100.0%	95 142	3 314.2%	2 471
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	2 871	100.0%	-	-	2 871	100.0%	95 142	3 314.2%	2 471
Total By Customer Group	-	-	-	-	2 871	100.0%	-	-	2 871	100.0%	95 142	3 314.2%	2 471

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	283	3.8%	9	.1%	7 089	96.0%	-	-	7 381	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	283	3.8%	9	.1%	7 089	96.0%	-	-	7 381	100.0%

Contact Details

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Financial Manager	Mr H I Lebusa	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	736 572	738 804	200 548	27.2%	184 996	25.1%	199 064	26.9%	584 609	79.1%	115 086	53.6%	73.0%
Property rates	65 709	67 069	16 975	25.8%	12 210	18.6%	12 312	18.4%	41 498	61.9%	11 076	62.0%	11.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	310 081	305 759	71 152	22.9%	64 708	20.9%	69 722	22.8%	205 581	67.2%	62 575	64.7%	11.4%
Service charges - water revenue	95 884	96 247	16 633	17.3%	23 950	25.0%	23 387	24.3%	63 969	66.5%	22 428	67.5%	4.3%
Service charges - sanitation revenue	33 710	44 028	10 569	31.4%	10 564	31.3%	10 578	24.0%	31 711	72.0%	6 990	75.1%	51.3%
Service charges - refuse revenue	27 801	28 988	7 118	25.6%	7 111	25.6%	7 124	24.6%	21 353	73.7%	5 546	75.0%	28.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 337	5 467	67	.8%	4 556	54.6%	117	2.1%	4 740	86.7%	1 226	55.4%	(90.5%)
Interest earned - external investments	872	873	314	36.1%	256	29.4%	359	41.2%	930	106.6%	-	-	(100.0%)
Interest earned - outstanding debtors	16 112	16 112	4 593	28.5%	4 787	29.7%	5 027	31.2%	14 407	89.4%	2 654	66.5%	89.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 719	2 792	162	3.4%	131	2.8%	167	6.0%	460	16.5%	217	62.4%	(23.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	160 968	160 968	70 799	44.0%	52 840	32.8%	68 592	42.6%	192 230	119.4%	-	13.5%	(100.0%)
Other own revenue	12 380	10 501	2 166	17.5%	3 883	31.4%	1 679	16.0%	7 728	73.6%	2 374	69.6%	(29.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	720 108	714 889	123 264	17.1%	125 544	17.4%	107 071	15.0%	355 879	49.8%	132 416	62.0%	(19.1%)
Employee related costs	214 458	209 811	49 916	23.3%	60 313	28.1%	49 596	23.6%	159 825	76.2%	49 823	73.3%	(.5%)
Remuneration of councillors	18 543	17 195	3 931	21.2%	4 103	22.1%	4 494	26.1%	12 527	72.9%	4 755	80.8%	(5.5%)
Debt impairment	5 898	5 898	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 712	8 712	-	-	-	-	-	-	-	-	4 069	19.2%	(100.0%)
Finance charges	2 699	2 354	539	20.0%	524	19.4%	-	-	1 063	45.2%	-	-	-
Bulk purchases	234 531	228 540	28 661	12.2%	927	.4%	12 279	5.4%	41 867	18.3%	43 565	65.3%	(71.8%)
Other Materials	-	-	10 245	-	14 921	-	10 485	-	35 650	-	8 605	-	21.9%
Contracted services	29 774	28 623	4 880	16.4%	7 869	26.4%	6 448	22.5%	19 197	67.1%	4 815	52.5%	33.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	205 492	213 756	25 092	12.2%	36 888	18.0%	23 769	11.1%	85 749	40.1%	16 784	34.9%	41.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 464	23 915	77 284		59 452		91 993		228 730		(17 330)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 464	23 915	77 284		59 452		91 993		228 730		(17 330)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 464	23 915	77 284		59 452		91 993		228 730		(17 330)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 464	23 915	77 284		59 452		91 993		228 730		(17 330)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 464	23 915	77 284		59 452		91 993		228 730		(17 330)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	743 987	710 669	190 786	25.6%	187 258	25.2%	149 428	21.0%	527 472	74.2%	173 295	76.8%	(13.8%)
Property rates, penalties and collection charges	65 709	67 069	12 553	19.1%	11 055	16.8%	10 838	16.2%	34 446	51.4%	9 691	52.2%	11.8%
Service charges	397 354	403 769	80 507	20.3%	78 153	19.7%	77 048	19.1%	235 709	58.4%	78 182	58.0%	(1.4%)
Other revenue	19 039	15 947	11 882	62.4%	28 605	150.2%	18 255	114.5%	58 742	368.4%	23 390	316.9%	(22.0%)
Government - operating	160 968	160 968	68 945	42.8%	55 546	34.5%	39 630	24.6%	164 121	102.0%	40 271	107.2%	(1.6%)
Government - capital	86 349	48 349	16 542	19.2%	13 588	15.7%	3 253	6.7%	33 383	69.0%	21 507	88.1%	(84.9%)
Interest	14 567	-	357	2.5%	311	2.1%	403	-	1 070	-	255	16.8%	58.0%
Dividends	-	14 567	-	-	-	-	-	-	-	-	-	-	-
Payments	(662 240)	(635 794)	(184 733)	27.9%	(146 182)	22.1%	(153 305)	24.1%	(484 221)	76.2%	(180 103)	87.8%	(14.9%)
Suppliers and employees	(659 541)	(633 440)	(184 733)	28.0%	(146 182)	22.2%	(153 305)	24.2%	(484 221)	76.4%	(180 103)	88.1%	(14.9%)
Finance charges	(2 699)	(2 354)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	81 747	74 875	6 053	7.4%	41 076	50.2%	(3 878)	(5.2%)	43 251	57.8%	(6 808)	.3%	(43.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	20 000	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	20 000	-	(100.0%)
Payments	(102 688)	(72 094)	(5 268)	5.1%	(25 557)	24.9%	(12 177)	16.9%	(43 002)	59.6%	(36 486)	53.8%	(66.6%)
Capital assets	(102 688)	(72 094)	(5 268)	5.1%	(25 557)	24.9%	(12 177)	16.9%	(43 002)	59.6%	(36 486)	53.8%	(66.6%)
Net Cash from/(used) Investing Activities	(102 688)	(72 094)	(5 268)	5.1%	(25 557)	24.9%	(12 177)	16.9%	(43 002)	59.6%	(16 486)	(10.7%)	(26.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 200)	(3 200)	-	-	-	-	-	-	-	-	-	951.6%	-
Repayment of borrowing	(3 200)	(3 200)	-	-	-	-	-	-	-	-	-	951.6%	-
Net Cash from/(used) Financing Activities	(3 200)	(3 200)	-	-	-	-	-	-	-	-	-	951.6%	-
Net Increase/(Decrease) in cash held	(24 141)	(419)	784	(3.2%)	15 519	(64.3%)	(16 055)	3 831.8%	249	(59.3%)	(23 294)	25.9%	(31.1%)
Cash/cash equivalents at the year begin:	30 560	11 846	5 063	16.6%	5 848	19.1%	21 367	180.4%	5 063	42.7%	31 267	87.2%	(31.7%)
Cash/cash equivalents at the year end:	6 419	11 427	5 848	91.1%	21 367	332.9%	5 312	46.5%	5 312	46.5%	7 973	(46.2%)	(33.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 866	3.7%	5 966	2.8%	4 319	2.0%	195 142	91.5%	213 293	45.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 283	31.6%	1 737	3.8%	1 426	3.2%	27 734	61.4%	45 179	9.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 020	9.4%	1 060	3.3%	714	2.2%	27 210	85.0%	32 004	6.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 528	4.7%	1 638	3.0%	1 442	2.7%	48 548	89.6%	54 155	11.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 702	4.5%	1 089	2.9%	962	2.6%	33 881	90.0%	37 635	8.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 742	2.6%	1 705	2.5%	1 637	2.4%	62 011	92.4%	67 095	14.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	386	2.0%	480	2.5%	1 105	5.8%	16 982	89.6%	18 952	4.0%	-	-	-
Total By Income Source	31 527	6.7%	13 674	2.9%	11 604	2.5%	411 507	87.9%	468 312	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	4 545	20.5%	1 517	6.8%	1 647	7.4%	14 489	65.3%	22 198	4.7%	-	-	-
Commercial	12 413	46.2%	1 117	4.2%	709	2.6%	12 655	47.1%	26 894	5.7%	-	-	-
Households	9 927	4.4%	7 684	3.4%	5 821	2.6%	202 937	89.6%	226 368	48.3%	-	-	-
Other	4 642	2.4%	3 357	1.7%	3 427	1.8%	181 426	94.1%	192 852	41.2%	-	-	-
Total By Customer Group	31 527	6.7%	13 674	2.9%	11 604	2.5%	411 507	87.9%	468 312	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18 446	11.2%	18 373	11.1%	19 203	11.6%	109 401	66.1%	165 423	78.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	2 400	100.0%	-	-	-	-	-	-	2 400	1.1%
Trade Creditors	3 684	59.8%	716	11.6%	168	2.7%	1 593	25.9%	6 161	2.9%
Auditor-General	-	-	-	-	2 788	100.0%	-	-	2 788	1.3%
Other	8 610	24.7%	1 111	3.2%	3 713	10.7%	21 362	61.4%	34 796	16.4%
Total	33 140	15.7%	20 200	9.5%	25 872	12.2%	132 356	62.6%	211 568	100.0%

Contact Details

Municipal Manager	Mr Mncedisi Simon Mqwathi	056 216 9378
Financial Manager	Mr TR Marumo	056 216 9140

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	612 959	686 621	177 800	29.0%	147 718	24.1%	152 595	22.2%	478 113	69.6%	164 338	73.8%	(7.1%)
Property rates	66 390	115 093	18 962	28.6%	17 541	26.4%	17 765	15.4%	54 268	47.2%	17 690	82.3%	.4%
Property rates - penalties and collection charges	85 825	65 000	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	175 544	178 517	43 344	24.7%	32 460	18.5%	32 963	18.5%	108 766	60.9%	25 713	46.6%	28.2%
Service charges - water revenue	33 630	66 021	17 514	52.1%	16 090	47.8%	23 229	35.2%	56 833	86.1%	51 697	38.2%	(55.1%)
Service charges - sanitation revenue	32 692	39 597	9 873	30.2%	9 808	30.1%	9 808	24.8%	29 524	74.6%	9 077	64.7%	8.0%
Service charges - refuse revenue	29 479	36 700	9 204	31.2%	9 105	30.9%	9 192	25.0%	27 502	74.9%	8 602	69.3%	6.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 500	4 579	457	13.1%	412	11.8%	369	8.1%	1 238	27.0%	397	40.8%	(7.0%)
Interest earned - external investments	2 000	2 000	728	36.4%	407	20.3%	229	11.5%	1 364	68.2%	492	41.3%	(53.4%)
Interest earned - outstanding debtors	10 000	4 000	10 122	101.2%	8 760	87.6%	9 755	243.9%	28 637	715.9%	10 056	62.1%	(3.0%)
Dividends received	8	4	-	-	-	-	-	-	-	-	-	25.1%	-
Fines	1 200	905	175	14.5%	431	35.9%	551	60.9%	1 156	127.7%	158	14.6%	247.9%
Licences and permits	1	1	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	161 827	166 827	67 075	41.4%	52 281	32.3%	48 277	28.9%	167 632	100.5%	40 122	116.0%	20.3%
Other own revenue	10 865	7 376	346	3.2%	388	3.6%	458	6.2%	1 192	16.2%	334	15.7%	37.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	738 411	794 175	208 932	28.3%	122 395	16.6%	125 550	15.8%	456 878	57.5%	102 828	44.3%	22.1%
Employee related costs	159 559	168 756	47 579	29.8%	45 780	28.7%	45 884	27.2%	139 242	82.5%	45 790	88.6%	.2%
Remuneration of councillors	11 500	10 727	2 773	24.1%	2 590	22.5%	2 593	24.2%	7 957	74.2%	2 961	63.7%	(12.4%)
Debt impairment	86 512	119 512	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	90 000	62 000	208	.2%	6 016	6.7%	8 336	13.4%	14 561	23.5%	6 318	16.1%	32.0%
Finance charges	72 000	72 000	66	.1%	87	.1%	19 038	26.4%	19 191	26.7%	132	38.8%	14 368.3%
Bulk purchases	204 667	199 787	10 708	5.2%	26 054	12.7%	27 018	13.5%	63 781	31.9%	30 381	30.4%	(11.1%)
Other Materials	12 000	12 720	4 520	37.7%	1 484	12.4%	1 601	12.6%	7 605	59.8%	2 109	60.1%	(24.1%)
Contracted services	26 045	35 393	8 111	31.1%	6 381	24.5%	3 374	9.5%	17 866	50.5%	249	6.6%	1 252.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	76 127	113 281	134 966	177.3%	34 003	44.7%	17 706	15.6%	186 675	164.8%	14 888	115.6%	18.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(125 451)	(107 554)	(31 132)		25 323		27 044		21 235		61 510		
Transfers recognised - capital	64 920	69 920	4 118	6.3%	9 697	14.9%	22 568	32.3%	36 383	52.0%	9 006	21.0%	150.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(60 531)	(37 634)	(27 015)		35 020		49 613		57 618		70 516		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(60 531)	(37 634)	(27 015)		35 020		49 613		57 618		70 516		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(60 531)	(37 634)	(27 015)		35 020		49 613		57 618		70 516		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(60 531)	(37 634)	(27 015)		35 020		49 613		57 618		70 516		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	583 533	493 640	146 544	25.1%	150 673	25.8%	136 264	27.6%	433 480	87.8%	132 141	78.0%	3.1%	
Property rates, penalties and collection charges	59 460	47 510	8 570	14.4%	11 717	19.7%	10 979	23.1%	31 265	65.8%	9 820	64.2%	11.8%	
Service charges	277 054	194 549	41 747	15.1%	41 453	15.0%	46 501	23.9%	129 702	66.7%	38 934	64.3%	19.4%	
Other revenue	15 264	12 330	12 242	80.2%	12 514	82.0%	9 501	77.1%	34 258	277.8%	11 597	82.8%	(18.1%)	
Government - operating	161 827	161 827	67 763	41.9%	52 112	32.2%	43 218	26.7%	163 093	100.8%	40 094	100.0%	7.8%	
Government - capital	64 920	69 920	15 463	23.8%	31 531	48.6%	24 926	35.6%	71 920	102.9%	30 639	65.5%	(18.6%)	
Interest	5 000	7 500	758	15.2%	1 345	26.9%	1 140	15.2%	3 243	43.2%	1 057	74.6%	7.8%	
Dividends	8	4	-	-	-	-	-	-	-	-	-	-	-	
Payments	(493 296)	(493 296)	(123 448)	25.0%	(123 217)	25.0%	(122 260)	24.8%	(368 925)	74.8%	(111 197)	83.8%	9.9%	
Suppliers and employees	(463 296)	(463 296)	(123 381)	26.6%	(123 130)	26.6%	(112 635)	24.3%	(359 147)	77.5%	(111 197)	84.0%	1.3%	
Finance charges	(30 000)	(30 000)	(66)	.2%	(87)	.3%	(9 625)	32.1%	(9 778)	32.6%	-	19.6%	(100.0%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	90 237	344	23 096	25.6%	27 456	30.4%	14 004	4 075.1%	64 556	18 785.2%	20 944	61.6%	(33.1%)	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(64 920)	(74 920)	(3 637)	5.6%	(27 022)	41.6%	(6 300)	8.4%	(36 960)	49.3%	(2 371)	34.5%	165.7%	
Capital assets	(64 920)	(74 920)	(3 637)	5.6%	(27 022)	41.6%	(6 300)	8.4%	(36 960)	49.3%	(2 371)	34.5%	165.7%	
Net Cash from/(used) Investing Activities	(64 920)	(74 920)	(3 637)	5.6%	(27 022)	41.6%	(6 300)	8.4%	(36 960)	49.3%	(2 371)	35.8%	165.7%	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(2 880)	(2 880)	(800)	27.8%	(800)	27.8%	(800)	27.8%	(2 400)	83.3%	(800)	90.6%	-	
Repayment of borrowing	(2 880)	(2 880)	(800)	27.8%	(800)	27.8%	(800)	27.8%	(2 400)	83.3%	(800)	90.6%	-	
Net Cash from/(used) Financing Activities	(2 880)	(2 880)	(800)	27.8%	(800)	27.8%	(800)	27.8%	(2 400)	83.3%	(800)	90.6%	-	
Net Increase/(Decrease) in cash held														
	22 437	(77 456)	18 659	83.2%	(367)	(1.6%)	6 904	(8.9%)	25 196	(32.5%)	17 773	99.9%	(61.2%)	
Cash/cash equivalents at the year begin:	5 000	1 378	12 399	248.0%	31 058	621.2%	30 691	2 227.2%	12 399	899.8%	49 490	24.2%	(38.0%)	
Cash/cash equivalents at the year end:	27 437	(76 078)	31 058	113.2%	30 691	111.9%	37 595	(49.4%)	37 595	(49.4%)	67 263	71.2%	(44.1%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	22 419	13.9%	5 312	3.3%	133 987	82.9%	-	-	161 717	26.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 325	14.8%	2 907	3.2%	73 594	81.9%	-	-	89 825	15.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 941	8.9%	2 638	3.0%	78 583	88.1%	-	-	89 163	14.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 522	5.7%	2 263	2.3%	89 266	92.0%	-	-	97 052	16.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	4 898	7.3%	2 112	3.2%	59 844	89.5%	-	-	66 854	11.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 004	6.6%	3 320	3.1%	95 709	90.3%	-	-	106 033	17.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 037	(57.9%)	62	(.6%)	(16 529)	158.5%	-	-	(10 431)	(1.7%)	-	-	-
Total By Income Source	67 145	11.2%	18 614	3.1%	514 454	85.7%	-	-	600 213	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	4 856	11.5%	2 921	6.9%	34 495	81.6%	-	-	42 273	7.0%	-	-	-
Commercial	19 710	19.9%	3 866	3.9%	75 596	76.2%	-	-	99 173	16.5%	-	-	-
Households	36 656	8.8%	15 116	3.6%	363 368	87.5%	-	-	415 140	69.2%	-	-	-
Other	5 923	13.6%	(3 290)	(7.5%)	40 994	94.0%	-	-	43 628	7.3%	-	-	-
Total By Customer Group	67 145	11.2%	18 614	3.1%	514 454	85.7%	-	-	600 213	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	20 812	3.1%	23 347	3.4%	0	-	638 076	93.5%	682 235	85.9%
Bulk Water	1 918	36.5%	1 768	33.7%	1 563	29.8%	-	-	5 250	.7%
PAYE deductions	2 009	100.0%	-	-	-	-	-	-	2 009	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 207	27.3%	4 383	14.6%	1 343	4.5%	16 162	53.7%	30 095	3.8%
Auditor-General	19	.8%	21	.8%	51	2.1%	2 331	96.2%	2 421	.3%
Other	-	-	-	-	-	-	72 211	100.0%	72 211	9.1%
Total	32 966	4.2%	29 518	3.7%	2 958	.4%	728 779	91.8%	794 220	100.0%

Contact Details

Municipal Manager	Mr P S Tsekedi (Acting)	056 816 2723
Financial Manager	Ms N Samyala	056 816 2700

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	980 306	982 456	251 679	25.7%	228 958	23.4%	201 187	20.5%	681 824	69.4%	198 501	73.8%	1.4%
Property rates	113 366	121 196	40 629	35.8%	30 047	26.5%	27 387	22.6%	98 063	80.9%	25 486	88.1%	7.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	284 053	287 553	59 012	20.8%	58 891	20.7%	55 870	19.4%	173 773	60.4%	56 665	67.5%	(1.4%)
Service charges - water revenue	349 547	322 947	73 805	21.1%	65 108	18.6%	55 432	17.2%	194 345	60.2%	62 966	63.7%	(12.0%)
Service charges - sanitation revenue	21 545	25 545	5 741	26.6%	5 490	25.5%	5 489	21.5%	16 720	65.5%	6 093	90.3%	(9.9%)
Service charges - refuse revenue	27 807	35 807	7 166	25.8%	7 028	25.3%	7 019	19.6%	21 212	59.2%	8 709	95.0%	(19.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 780	5 780	1 221	21.1%	1 272	22.0%	1 195	20.7%	3 687	63.8%	1 168	68.9%	2.3%
Interest earned - external investments	2 600	1 400	182	7.0%	406	15.6%	110	7.8%	698	49.8%	420	69.6%	(73.9%)
Interest earned - outstanding debtors	18 940	22 040	5 646	29.8%	6 258	33.0%	6 962	31.6%	18 866	85.6%	4 573	67.6%	52.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 025	3 025	508	16.8%	612	20.2%	646	21.3%	1 765	58.3%	368	26.0%	75.4%
Licences and permits	191	191	28	14.7%	26	13.6%	21	11.2%	75	39.5%	38	59.0%	(43.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	131 694	133 173	54 766	41.6%	49 577	37.6%	35 071	26.3%	139 413	104.7%	28 625	98.2%	22.5%
Other own revenue	20 757	22 798	2 976	14.3%	4 243	20.4%	5 987	26.3%	13 207	57.9%	3 389	65.4%	76.7%
Gains on disposal of PPE	1 001	1 001	-	-	-	-	-	-	-	-	1	-	(100.0%)
Operating Expenditure	998 836	1 002 736	192 839	19.3%	220 517	22.1%	208 030	20.7%	621 385	62.0%	199 376	66.9%	4.3%
Employee related costs	249 436	266 830	60 802	24.4%	59 792	24.0%	61 171	22.9%	181 765	68.1%	58 394	74.7%	4.8%
Remuneration of councillors	16 343	16 343	3 749	22.9%	3 865	23.6%	4 097	25.1%	11 710	71.7%	3 751	71.2%	9.2%
Debt impairment	84 441	94 441	21 110	25.0%	21 110	25.0%	21 944	23.2%	64 164	67.9%	21 070	65.1%	4.1%
Depreciation and asset impairment	73 535	73 535	-	-	27 733	37.7%	14 099	19.2%	41 832	56.9%	13 496	57.7%	4.5%
Finance charges	2 241	2 836	186	8.3%	600	26.8%	1 095	38.6%	1 881	66.3%	195	47.2%	460.3%
Bulk purchases	371 654	361 634	90 673	24.4%	83 485	22.5%	72 025	19.9%	246 183	68.1%	69 666	72.4%	3.4%
Other Materials	38 199	39 497	1 163	3.0%	2 967	7.8%	4 902	12.4%	9 032	22.9%	4 310	27.2%	13.7%
Contracted services	36 532	38 022	5 398	14.8%	6 135	16.8%	5 076	13.4%	16 610	43.7%	5 869	49.0%	(13.5%)
Transfers and grants	-	-	43	-	391	-	-	-	433	-	6 607	-	(100.0%)
Other expenditure	126 455	109 597	9 715	7.7%	14 439	11.4%	23 621	21.6%	47 775	43.6%	16 018	43.6%	47.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 530)	(20 280)	58 840		8 441		(6 842)		60 439		(875)		
Transfers recognised - capital	67 092	81 067	-	-	583	.9%	700	.9%	1 283	1.6%	3 437	5.1%	(79.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 562	60 787	58 840		9 024		(6 143)		61 722		2 562		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	48 562	60 787	58 840		9 024		(6 143)		61 722		2 562		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 562	60 787	58 840		9 024		(6 143)		61 722		2 562		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 562	60 787	58 840		9 024		(6 143)		61 722		2 562		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	947 653	905 710	249 172	26.3%	221 052	23.3%	224 487	24.8%	694 711	76.7%	195 590	78.8%	14.8%
Property rates, penalties and collection charges	98 629	101 041	27 654	28.0%	24 560	24.9%	23 981	23.7%	76 196	75.4%	22 203	80.6%	8.0%
Service charges	623 231	563 025	129 143	20.7%	115 728	18.6%	106 082	18.8%	350 952	62.3%	118 522	66.0%	(10.5%)
Other revenue	15 429	31 949	12 685	82.2%	8 635	56.0%	21 801	68.2%	43 121	135.0%	17 290	207.6%	26.1%
Government - operating	131 694	133 173	55 349	42.0%	49 225	37.4%	32 986	24.8%	137 559	103.3%	30 836	101.2%	7.0%
Government - capital	59 592	68 592	23 636	39.7%	21 795	36.6%	38 943	56.8%	84 374	123.0%	5 755	98.7%	576.7%
Interest	19 078	7 930	704	3.7%	1 108	5.8%	696	8.8%	2 508	31.6%	985	21.8%	(29.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(822 251)	(815 389)	(254 988)	31.0%	(184 089)	22.4%	(200 334)	24.6%	(639 411)	78.4%	(199 042)	86.1%	.6%
Suppliers and employees	(819 709)	(812 553)	(254 354)	31.0%	(183 489)	22.4%	(199 736)	24.6%	(637 578)	78.5%	(192 239)	87.4%	3.9%
Finance charges	(2 541)	(2 836)	(634)	25.0%	(600)	23.6%	(598)	21.1%	(1 832)	64.6%	(195)	42.2%	206.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(6 607)	57.8%	(100.0%)
Net Cash from/(used) Operating Activities	125 402	90 321	(5 816)	(4.6%)	36 963	29.5%	24 154	26.7%	55 300	61.2%	(3 451)	25.1%	(799.8%)
Cash Flow from Investing Activities													
Receipts	1 001	1 001	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 001	1 001	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(105 745)	(113 965)	(19 209)	18.2%	(24 952)	23.6%	(16 182)	14.2%	(60 343)	52.9%	(10 610)	35.8%	52.5%
Capital assets	(105 745)	(113 965)	(19 209)	18.2%	(24 952)	23.6%	(16 182)	14.2%	(60 343)	52.9%	(10 610)	35.8%	52.5%
Net Cash from/(used) Investing Activities	(104 744)	(112 964)	(19 209)	18.3%	(24 952)	23.8%	(16 182)	14.3%	(60 343)	53.4%	(10 610)	37.0%	52.5%
Cash Flow from Financing Activities													
Receipts	2 100	12 432	479	22.8%	195	9.3%	225	1.8%	899	7.2%	278	6.3%	(18.8%)
Short term loans	-	11 084	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000	1 348	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 100	-	479	43.5%	195	17.7%	225	-	899	-	278	572.8%	(18.8%)
Payments	(4 489)	(3 671)	(217)	4.8%	(918)	20.4%	(483)	13.2%	(1 618)	44.1%	-	27.0%	(100.0%)
Repayment of borrowing	(4 489)	(3 671)	(217)	4.8%	(918)	20.4%	(483)	13.2%	(1 618)	44.1%	-	27.0%	(100.0%)
Net Cash from/(used) Financing Activities	(2 389)	8 761	262	(11.0%)	(723)	30.3%	(258)	(2.9%)	(719)	(8.2%)	278	3.6%	(192.9%)
Net Increase/(Decrease) in cash held	18 269	(13 882)	(24 764)	(135.6%)	11 288	61.8%	7 714	(55.6%)	(5 762)	41.5%	(13 783)	107.2%	(156.0%)
Cash/cash equivalents at the year begin:	732	14 345	14 345	1 959.8%	(10 418)	(1 423.3%)	870	6.1%	14 345	100.0%	13 539	103.3%	(93.6%)
Cash/cash equivalents at the year end:	19 001	464	(10 418)	(54.8%)	870	4.6%	8 583	1 851.7%	8 583	1 851.7%	(244)	(33.4%)	(3 614.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	27 488	4.6%	19 643	3.3%	16 015	2.7%	530 235	89.4%	593 382	57.3%	883	.1%	31 631
Trade and Other Receivables from Exchange Transactions - Electricity	14 435	20.7%	5 847	8.4%	2 999	4.3%	46 519	66.6%	69 800	6.7%	470	.7%	11 530
Receivables from Non-exchange Transactions - Property Rates	7 776	9.0%	4 299	5.0%	2 631	3.0%	72 061	83.1%	86 767	8.4%	2 122	2.4%	21 003
Receivables from Exchange Transactions - Waste Water Management	1 966	5.6%	1 217	3.5%	852	2.4%	30 807	88.4%	34 841	3.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 464	5.0%	1 725	3.5%	1 337	2.7%	44 224	88.9%	49 750	4.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 361	1.9%	2 304	1.9%	2 187	1.8%	116 384	94.4%	123 236	11.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 044	5.2%	924	1.2%	1 007	1.3%	71 993	92.3%	77 968	7.5%	-	-	-
Total By Income Source	60 534	5.8%	35 961	3.5%	27 028	2.6%	912 222	88.1%	1 035 746	100.0%	3 476	.3%	64 164
Debtors Age Analysis By Customer Group													
Organs of State	1 093	3.7%	3 002	10.2%	1 144	3.9%	24 138	82.2%	29 377	2.8%	-	-	-
Commercial	20 355	12.2%	7 081	4.2%	5 276	3.2%	134 492	80.4%	167 204	16.1%	-	-	-
Households	39 086	4.7%	25 877	3.1%	20 608	2.5%	753 592	89.8%	839 164	81.0%	3 476	.4%	64 164
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	60 534	5.8%	35 961	3.5%	27 028	2.6%	912 222	88.1%	1 035 746	100.0%	3 476	.3%	64 164

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 769	100.0%	-	-	-	-	-	-	15 769	12.8%
Bulk Water	10 998	27.3%	-	-	-	-	29 261	72.7%	40 259	32.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 209	8.2%	1 505	2.4%	5 960	9.3%	51 141	80.1%	63 814	51.9%
Auditor-General	26	.8%	81	2.5%	232	7.3%	2 837	89.3%	3 176	2.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	32 001	26.0%	1 586	1.3%	6 192	5.0%	83 239	67.7%	123 018	100.0%

Contact Details

Municipal Manager	Mr Stephen Mzilozi Molala	016 973 8313
Financial Manager	Mr Ahmed Lambat	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	170 968	151 106	62 728	36.7%	38 675	22.6%	47 852	31.7%	149 255	98.8%	47 790	104.2%	.1%
Property rates, penalties and collection charges	-	1 172	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	300	-	223	74.2%	401	133.6%	1 074	-	1 697	-	10 030	414.8%	(89.3%)
Government - operating	145 547	145 547	61 909	42.5%	38 042	26.1%	44 896	30.8%	144 847	99.5%	35 034	99.6%	28.1%
Government - capital	21 421	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3 700	4 387	597	16.1%	232	6.3%	1 883	42.9%	2 711	61.8%	2 725	71.3%	(30.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(173 036)	(159 132)	(35 597)	20.6%	(42 109)	24.3%	(33 013)	20.7%	(110 719)	69.6%	(36 473)	59.8%	(9.5%)
Suppliers and employees	(149 496)	(157 013)	(35 536)	23.8%	(41 439)	27.7%	(32 659)	20.8%	(109 634)	69.8%	(35 025)	57.8%	(6.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(23 540)	(2 119)	(62)	3%	(670)	2.8%	(354)	16.7%	(1 086)	51.2%	(1 448)	-	(75.5%)
Net Cash from/(used) Operating Activities	(2 068)	(8 027)	27 131	(1 312.0%)	(3 434)	166.1%	14 839	(184.9%)	38 535	(480.1%)	11 317	(80.3%)	31.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 330)	(3 702)	(152)	4.6%	(477)	14.3%	(1 800)	48.6%	(2 429)	65.6%	(2 494)	55.4%	(27.9%)
Capital assets	(3 330)	(3 702)	(152)	4.6%	(477)	14.3%	(1 800)	48.6%	(2 429)	65.6%	(2 494)	55.4%	(27.9%)
Net Cash from/(used) Investing Activities	(3 330)	(3 702)	(152)	4.6%	(477)	14.3%	(1 800)	48.6%	(2 429)	65.6%	(2 494)	55.4%	(27.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 398)	(11 729)	26 978	(499.8%)	(3 911)	72.5%	13 039	(111.2%)	36 107	(307.8%)	8 822	(63.3%)	47.8%
Cash/cash equivalents at the year begin:	82 668	102 771	139 476	168.7%	166 455	201.4%	162 544	158.2%	139 476	135.7%	136 022	-	19.5%
Cash/cash equivalents at the year end:	77 270	91 043	166 455	215.4%	162 544	210.4%	175 583	192.9%	175 583	192.9%	144 845	(261.2%)	21.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Gcobani Mashiyi	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.